

OCCUPATIONAL EXPANSION,  
FERTILITY DECLINE AND RECRUITMENT TO THE PROFESSIONS  
IN SCOTLAND 1850-1914  
(WITH SPECIAL REFERENCE TO THE  
CHARTERED ACCOUNTANTS OF EDINBURGH)

By  
STEPHEN PAUL WALKER

Ph.D.  
UNIVERSITY OF EDINBURGH  
1986



# DECLARATION

This thesis has been composed entirely by myself and is my own work.

Stephen P. Walker

1986

## ABSTRACT

Two features of western industrial-urban societies have been considered as significant determinants of the extent of collective upward social mobility. The expansion of the tertiary sector of the economy relative to the primary and secondary sectors combined with the existence of social class differentials in fertility allegedly created a 'social vacuum', the result being an 'enforced' movement of individuals from high fertility manual families into white collar statuses left vacant by the reduced ability of non-manual families to secure self recruitment due to their comparatively low fertility.

This hypothesis is examined in the context of a high growth 'new' profession - chartered accountancy in Edinburgh between 1853-1914 when occupational expansion in the white collar sector and differential fertility were particularly evident. The determinants of the ability of this group to secure self recruitment (their nuptiality and fertility) are investigated especially in terms of developments within their profession as is their capacity to ensure potential and actual perfect self recruitment. The extent to which available vacant statuses were occupied by upwardly mobile sons from alternative social origins is quantified.

The causes of occupational expansion in the professions during the nineteenth and early twentieth centuries are considered as having been more complex than can be simply explained by the demand for professional services engendered by the maturation and increasing sophistication of the economy. Social relationships between  $\sigma$ ata in the geographical source of recruitment also resulted in social pressures for generational status improvement and a supply of sons aspiring to enter the professions.

The precise social origins of recruits to the Edinburgh C.A. profession are investigated over time and as they were influenced by the presence of ascriptive barriers to upward social circulation and by the means of testing and selection. The availability of an adequate education, parental motivation, the process of career decision making, the system of vocational training, and, the effects of 'professionalization' on these factors are considered as having been important to the social derivation of recruits and determined those who succeeded in qualifying to enter vacant statuses in the profession.



# Contents

TABLES . . . . .	vii
ILLUSTRATIONS . . . . .	xi
ACKNOWLEDGEMENTS . . . . .	xii

## I. Introduction . . . . . 1

The Hypothesis and a Methodological Approach  
to its Investigation (1)-  
Defining the Boundaries: The Choice of Period,  
Locale and Profession (8)-  
The Growth, Development and Status of the  
Society of Accountants in Edinburgh (14)-  
Operationalization (32).

### PART ONE: THE INPUT OF RECRUITS

## II. The Demand for Services and Occupational Expansion . . . 41

Reconstructive Model of Trends in Edinburgh  
C.A.'s Major Sources of Business (46)-  
Oversupply (55)-  
SAE Migration as a Consequence of Oversupply (59)-  
Professionalization and the Recruitment Policy  
of the SAE (67)-  
The Social Forces of Occupational Expansion (75)-  
The Supply of Recruits to the SAE 1854-1914 (86).

## III. The Determinants of Career Selection . . . . . 99

Familial Determinants of Occupational Choice (103)-  
Educational Influences in Vocational Decision  
Making (110)-  
Published Occupational Information (121)-  
Pre-Apprenticeship Work Experience:  
Job Rehearsal (124)-  
Residential and Spatial Connections (126).

## IV. The System of Occupational Preparation : Apprenticeship and Examination . . . . . 144

The Choice of Master (146)-  
Pre-Apprenticeship Training and the  
Duration of the Indenture (149)-  
Age (152)-  
The Location of the Indenture (153)-  
The Cautioner (155)-  
Apprenticeship Fees (157)-  
Remuneration (159)-  
The Experience of Apprenticeship (162)-  
The SAE Examination System of 1855-73 (167)-  
The 1873-93 Examination System (170)-  
The General Examination Board 1893 Onwards (173)-  
The Examined (176)-  
University Law Classes (182).

V. The Determinants of Vocational Success and Failure : Ascription and Achievement . . . . . 189

- The Failure Rate 1837-1914 (190)-
- Demographic Factors in Vocational Success and Failure (196)-
- The Occupation and Social Status of the Apprentice's Father (210)-
- Education (213)-
- Pre-Apprenticeship Employment (219)-
- Spatial Factors in Vocational Success (221)-
- Masters and the Office of Apprenticeship (225)-
- Qualification (229)-
- The Determinants of a Successful Career (232).

PART TWO  
THE OUTPUT OF POTENTIAL  
SELF RECRUITS

VI. Nuptiality and Fertility . . . 242

- Celibacy (243)-
- The Age at Marriage (256)-
- Fertility (260).

VII. Fertility Decline, Self Recruitment and Social Mobility . . . . . 281

- Potential Mobility Assuming Perfect Self Recruitment (284)-
- Potential Mobility Not Assuming Perfect Self Recruitment (286)-
- The Supply of Vacant Statuses and Upward Social Mobility (291).

VIII. Conclusion . . . . . 312

APPENDICES

A. Occupational and Status Group Classification . . . . . 316

B. Classification of Schools Attended by SAE Apprentices . . . . . 331

LIST OF ABBREVIATIONS . . . . . 337

SELECTED BIBLIOGRAPHY . . . . . 338

## Tables

Table:

1.1	Rate of growth of professions in Edinburghshire and Scotland 1861-1911 . . . . .	12
1.2	Annual compound growth rate of membership of the SAE 1855-1914 . . . . .	16
1.3	Annual compound growth rate of the SAE compared to that of the population of Edinburghshire in census years . . . . .	16
1.4	Percentage of Edinburgh lawyers whose address is given as a street in which at least one accountant was located 1840-1 . . . . .	23
2.1	Annual number of new appointments made in Edinburgh and the Lothians in the major sources of Edinburgh C.A.'s business 1857-1914 . . . . .	48
2.2	Analysis of trustees of sequestrations in Midlothian depending as at 31-10-1881 . . . . .	50
2.3	Annual increments to Edinburgh C.A.'s potential business variables correlated with the annual intake of SAE apprentices 1857-1914 . . . . .	54
2.4	Major career location of SAE apprentices according to whether they qualified as C.A.'s or not . . . . .	61
2.5	Mean age at death of SAE members 1854-1914 by location for major part of their career . . . . .	66
2.6	Distribution of Scottish C.A.'s legal business in 1895 . . . . .	69
2.7	Average decennial number of non C.A.'s practising in Edinburgh and Leith 1855-1914 . . . . .	71
3.1	SAE apprentices 1855-1911 with an identified relation in chartered accountancy, accountancy or as a C.A. apprentice . . . . .	104
3.2	SAE apprentices 1837-1911 with a father in the legal profession . . . . .	105
3.3	Number of SAE apprentices 1837-1911 with a relation as a landed proprietor or manufacturer . . . . .	107
3.4	Familial occupational connections of SAE apprentices 1837-1911 with chartered accountancy . . . . .	110
3.5	SAE apprentices 1837-1911 whose last school attended was Fettes College or Loretto . . . . .	112
3.6	Occupations of maths prize winners of the Edinburgh Academy 1855-99 . . . . .	113
3.7	Total pupils on George Watson's College school roll compared to the number of SAE apprentices 1870-1911 from the College . . . . .	116
3.8	Cost of training and entrance to selected professions in 1908 . . . . .	123
3.9	SAE apprentices 1855-1904 employed in related occupations to chartered accountancy previous to indenture commencement . . . . .	125
3.10	Edinburgh SAE apprentices 1837-1911 with no relation in chartered accountancy or accountancy residing in the same street as a C.A. or accountant on indenture commencement . . . . .	127



Table:

3.11	Areas of residence of Edinburgh C.A.'s and SAE apprentices in selected years . . . . .	129
3.12	Edinburgh based SAE apprentices 1837-1911 residing in a street at indenture commencement where at least one other indenture was current . . . . .	131
3.13	Location of SAE apprentice's parents or guardians at indenture commencement irrespective of the location of the indenture . . . . .	134
3.14	Geographical clusters of SAE apprentices in selected Scottish locations outside the Lothians . . . . .	136
4.1	Edinburgh C.A.'s who were listed as having been a sole or joint master of an SAE indenture commencing 1837-1911 . . . . .	147
4.2	Occupations of 189 SAE apprentices 1837-1911 provided as reasons for reduced terms of indenture . . . . .	151
4.3	Age of SAE apprentices 1837-1911 at the commencement of indenture . . . . .	152
4.4	Relationship to the apprentice of cautioners on SAE indentures 1837-1911 . . . . .	156
4.5	Relationship to the apprentice of fee payers listed on SAE indentures commencing 1837-1911 . . . . .	159
4.6	Reasons why SAE apprentices 1890-1911 and included in the study were exempt from sitting the preliminary examination . . . . .	171
4.7	Percentage of Scottish C.A. apprentices failing at separate sittings of examinations 1855-1914 with total number of candidates taking the examination . . . . .	177
4.8	SAE apprentices attending Edinburgh University during their indentures before law classes became compulsory . . . . .	184
4.9	Percentage of SAE apprentices attending compulsory lectures at Edinburgh University . . . . .	185
5.1	SAE apprentices commencing indentures 1850-1911 who were discharged but who did not enter the SAE . . . . .	193
5.2	SAE apprentices 1837-1911 failing to qualify as C.A.'s due to mortality . . . . .	197
5.3	Parents of SAE apprentices 1837-1911 living at the commencement of indentures . . . . .	199
5.4	Mortality among parents of SAE apprentices 1837-1911 during the term of their son's indentures . . . . .	200
5.5	Total known fertility of the parents of SAE apprentices 1837-1911 . . . . .	202
5.6	Percentage failure rate among SAE apprentices 1837-1911 from various social status origins according to family size . . . . .	203
5.7	Mean fertility of the parents of SAE apprentices 1837-1911 where known by that for comparable occupational titles enumerated in the 1911 fertility census . . . . .	204
5.8	The position of SAE apprentices 1837-1911 in the sequence of known male births of their parents . . . . .	207
5.9	The failure rate among SAE apprentices 1837-1911 from various social origins according to position in the sequence of known male births . . . . .	208
5.10	Social status group of the fathers of SAE apprentices 1837-1911 where known . . . . .	210

Table:

5.11	Ratio of number of windowed rooms in SAE apprentice's parents or guardian's household to number of children . . . . .	212
5.12	Percentage of SAE apprentices failing to qualify by social status of father . . . . .	212
5.13	Failure rate of SAE apprentices 1837-1911 by last known school attended . . . . .	214
5.14	Last known school attended by all SAE apprentices 1837-1911 where information was available by SSG of father . . . . .	215
5.15	Schools attended at some time by 20 or more SAE apprentices where known . . . . .	217
5.16	Failure rate of SAE apprentices attending major schools by SSG . . . . .	217
5.17	Major term reducing pre-apprenticeship occupations of SAE apprentices 1837-1911 by SSG of father . . . . .	220
5.18	Percentage of SAE apprentices 1837-1911 training in locations at certain distances from the residence of parents or guardians . . . . .	222
5.19	SAE apprentices 1837-1911 failing to qualify according to distance between place of indenture and parental home . . . . .	223
5.20	Social status origins of SAE apprentices 1837-1911 by distance from parents' residence to place of indenture . . . . .	224
5.21	Firm size and the failure rate as indicated by the number of indentures 1837-1911 in which SAE members acted as masters or joint masters . . . . .	226
5.22	Rate of non qualification among all SAE apprentices 1837-1911 trained in the offices of C.A.'s acting as master or joint master to 30 or more apprentices . . . . .	227
5.23	The impact of increasing SAE admission fees on the qualification of apprentices from various social origins . . . . .	230
5.24	The impact of admission fees on the membership of apprentices 1837-1911 from various social origins . . . . .	231
5.25	SAE members 1853-1914 who became an office bearer of the SAE, GEB, ICAS or Joint Committee of the C.A. societies of Scotland according to their social status origins . . . . .	234
5.26	Cumulative percentage of indentures in which C.A.'s from various social origins acted as a master or joint master to an SAE apprentice 1837-1939 . . . . .	235
6.1	Social status origins of SAE members admitted 1853-92 who were celibate at death . . . . .	247
6.2	SAE members admitted 1853-92 remaining celibate at death by year of membership . . . . .	250
6.3	The impact of the 1914-18 war on SAE indentures contracted and new members admitted . . . . .	253
6.4	Members of the Faculty of Advocates remaining celibate at death, 1850-1914 admissions . . . . .	255
6.5	The relationship between age at first marriage and marital fertility among SAE members 1853-92 . . . . .	256
6.6	Social status origins of SAE members admitted 1853-92 compared to that of their brides at first marriage . . . . .	258
6.7	Mean age at first marriage of SAE members admitted 1853-92 relative to the state of professional competition . . . . .	259



Table:

6.8	Mean age at first marriage of Advocates and W.S.'s admitted 1850-1914 relative to indicators of the state of professional competition . . . . .	260
6.9	Completed marital fertility of SAE members admitted 1853-92 by year of first marriage and year of admission . . . . .	261
6.10	Completed marital fertility of Edinburgh C.A.'s 1853-92 . . .	262
6.11	Social status of C.A.'s sons born to low and high fertility marriages contracted before 1875 . . . . .	265
6.12	Completed marital fertility of Edinburgh C.A.'s according to their social status origins . . . . .	266
6.13	School education of 19 sons of C.A.'s entering law compared to 50 entering into an SAE indenture . . . . .	274
7.1	Marriage of SAE members producing sons eligible for self recruitment by 1914 . . . . .	283
7.2	Number of C.A. sons surviving to recruitment age required to have been born to have ensured perfect self recruitment in SAE indentures . . . . .	284
7.3	Occupations of C.A.'s sons born 1838-92 eligible for recruitment and entrance to the SAE by 1914 . . . . .	288
7.4	Social status of C.A.'s sons eligible for self recruitment according to the number of competing sons in the family . . . . .	291
7.5	Vacant statuses occupied by upwardly mobile sons into SAE indentures commencing 1854-1909 . . . . .	294
7.6	Social status origins of all SAE apprentices commencing indentures 1837-1911 . . . . .	297
7.7	SAE apprentices 1874-1911 having attended the expanding low fee secondary education sector in Edinburgh by social origins . . . . .	302
7.8	Social status origins of all SAE members admitted 1853-1914 . . . . .	307
7.9	Major occupations of SAE apprentices 1837-1911 who failed to enter the SAE . . . . .	308
7.10	Social status of SAE apprentices 1837-1911 failing to achieve SAE membership compared to that of their fathers . . . . .	309
A.1	Frequency distribution of C.A.'s and C.A. apprentices father's or guardians enumerated in the study . . . . .	324
A.2	Source of income and employment status of occupational status groups . . . . .	325
A.3	Mean number of windowed rooms in the total households enumerated in 1861-91 censuses by occupational status group of SAE apprentice's fathers or guardians . . . . .	326
A.4	Mean number of windowed rooms and domestic servants in the households of C.A.'s and C.A. apprentice's fathers or guardians by registration districts of Edinburgh . . .	327
A.5	Percentage of C.A.'s and C.A. apprentice's fathers or guardians residing in the registration districts of Edinburgh graded according to desirability by occupational status groups . . . . .	328
A.6	Mean number of domestic servants in the households enumerated in 1841-91 censuses by occupational status group of C.A.'s or C.A. apprentice's fathers or guardians . . . . .	329

## Illustrations

Figure:

1.1	Hypothetical model of the recruitment process to a profession considering the impact of occupational expansion and fertility decline . . . . .	7
1.2	The expansion of the SAE . . . . .	15
2.1	Growth in SAE members potential workload compared to the intake of recruits . . . . .	52
2.2	Deviations from linear trend in growth of SAE members potential workload compared to the intake of recruits . . . . .	53
2.3	Geographical distribution of SAE members 1855-1930 . . . . .	58
2.4	Deviation from linear trend of the number of SAE indentures contracted and included in this study 1856-1914 . . . . .	90
3.1	Percentage of SAE apprentices 1855-1911 attending selected schools as their last before commencing indentures . . . . .	115
3.2	Location of SAE apprentices parents or guardians 1837-1911 . . . . .	135
3.3	Recruitment connections to the C.A. profession: Dolphinton, Lanarkshire . . . . .	138
5.1	Rate of non qualification among SAE apprentices contained in the study whose indentures commenced 1850-1911 . . . . .	191
6.1	Completed marital fertility of Edinburgh C.A.'s 1853-92 by year of first marriage and year of birth of first child . . . . .	270
7.1	Hypothetical number of vacant statuses available to sons from non-C.A. origins assuming perfect self recruitment to the SAE 1854-1909 . . . . .	285
7.2	Actual number of vacant statuses available to recruits from non-C.A. origins . . . . .	292
7.3	Social Mobility into SAE indentures commencing 1837-1911 . . . . .	293
7.4	Number of vacant statuses occupied by upwardly mobile sons 1854-1909 with nine year moving average . . . . .	295
7.5	Number of SAE indentures contracted by SSG of father . . . . .	296
7.6	Social Mobility into the SAE 1853-1914 . . . . .	305
7.7	Number of SAE members from various social origins . . . . .	306
7.8	Model of recruitment to the SAE 1837-1911 . . . . .	311

## Acknowledgements

I am indebted to a number of individuals who have advised and assisted me in the researching and preparation of this thesis.

My grateful thanks to Professor Alan Armstrong of the University of Kent for his valuable suggestions in the original formulation of the subject of the study. Special thanks are due to my supervisors, Professor Michael Anderson and Dr Bob Morris for their guidance and encouragement particularly in times of minor crisis and for trusting me to get on with it.

I have received much help from the staffs of the Scottish Record Office; Edinburgh University Library (especially the Special Collections Department); the National Library of Scotland; the public libraries of Edinburgh, Glasgow, Aberdeen and Dundee; Cambridge University Library and the British Library.

Mrs Dorothy Hogg and her colleagues in the library of the Institute of Chartered Accountants of Scotland in Edinburgh extended a warm welcome and cheerfully supplied me with heavy and dusty books over many months. Mr Nigel Morrison and the staff of the Faculty of Advocates were most helpful in providing access to the Faculty records.

I am obliged to almost all those employed in New Register House, Edinburgh but especially to Mr Jim Welsh whose continual assistance greatly facilitated my access to sources and saved so much time. I am also grateful to those 'R. A.'s' who processed innumerable orders for volumes of census books before the arrival of the microfilm yet still became good friends.

My greatest debt is to my wife, Liz whose patience has been limitless over the last few years and whose companionship and support have been vital to the completion of this work.



# I Introduction

## 1) The Hypothesis and a Methodological Approach to its Investigation

Ever since the first comprehensive and modern study of social mobility by P. Sorokin in 1927, (1) students of the processes of social stratification and circulation have considered that two great characteristics of urban-industrial society induced a certain amount of upward social movement.

The expansion of the white collar-tertiary sector relative to the manual-secondary sector resulting from the increasing sophistication and specialization of the economy ensured a large scale shift of individuals to the newly emerging or expanding occupations. The existence of these structural changes allegedly created an enforced intergenerational 'demand mobility'. The formation of additional non manual vacant statuses resulted in the inevitable upward movement of those from inferior occupational origins. The process has been assumed to have acted irrespective of individual choice, it being a necessary consequence of fundamental structural change.

A similar involuntary cause of upward mobility was that created by the consequences of demographic change. The decline of the middle class birth rate from the mid-later nineteenth century and the existence of differential fertility was alleged to have resulted in a 'demographic vacuum'. Upward mobility was stimulated by the reduced ability of the middle classes to ensure demographic replacement and produce a supply of sons to fill the increasing number of white collar positions. Self recruitment became hypothetically increasingly difficult to maintain in such circumstances. As a consequence white collar vacancies were filled by recruits from lower status origins.

Sorokin himself, though reflecting a contemporary concern for its impact upon the reproduction of the intellectual elite, noted that

differential fertility:

... Creates a kind of social vacuum within the upper strata. As the performance of the functions carried on by the upper strata continues to be necessary, and as the corresponding people cannot be recruited any longer from a diminishing upper population, it is natural that this 'vacuum' must be filled by the climbers from the lower strata. (2)

Such conditions made "social mobility necessary and inevitable", (3) and he concluded that vertical circulation in England was higher during the mid-nineteenth century due to the class divergence in fecundity.

Sibley, (4) in 1942 calculated that sectoral redistribution resulted in the transfer of nine million American manual workers to white collar occupations and that sons from prolific farming and labouring families flowed into the higher statuses. Rogoff later introduced the concept of 'demand mobility', (5) being the enforced social movement of certain groups due to underlying socio-economic changes which was distinct from 'social distance mobility'; the independent, voluntary movement of individuals. An early example of a simplistic quantitative attempt to estimate the mobility impact of occupational-fertility factors was that of Kahl in 1957. (6) This concluded that sectoral relocation (inducing 'technological mobility') was of greater consequence than differential fertility (inducing 'reproductive mobility') in the United States during the twentieth century.

By the 1950s and 60s sociological studies mostly concluded in a similar vein. Occupational redistribution was particularly perceived as the prime determinant of collective upward mobility in the industrial west. This was deemed a consequence of the fact that class fertility differences had become increasingly less obvious since the inter-war period and their mobility effect lessened as a result. In Sweden Carlsson (1958), for example, observed that: "Whatever levelling off there has been with respect to fertility differences has clearly not been sufficient to offset the influence of an increased supply of

white collar positions in the occupational system." (7)

There was consequently a tendency to concentrate investigation on the occupational structure aspect of the question. As structural redistribution was a multi-national phenomenon in the industrial-urban west certain studies became cross national with a resultant tendency to the overgeneralization of the hypothesis in order to assert its universal applicability. (8) Most writers on the social structure and stratification have accepted the existence of the process without offering any empirical analysis of its working. Westergaard and Resler for example, claimed that in Britain there are "arithmetical" factors determining the extent of social movement. One of these factors was differential fertility which ensured that:

... Unless the ratio of non-manual to manual jobs had been shrinking concomitantly, some upward movement from the manual working class had to occur in each generation to make up for the relatively low rate of natural replacement among non-manual families. (9)

With the exception of a few notable studies by Matras, Boudon and Preston, (10) no other investigation has adequately examined the working of the processes involved in the hypothesis or provided an analytical framework upon which it might be practically discussed and empirically investigated. The major national studies of social mobility such as those by Glass and Goldthorpe in Britain and by Blau and Duncan in America have only partly thrown any light on the precise impact of the factors in question. Such studies have tended to examine differential fertility as a dependent variable upon changes in mobility rather than considering fertility and occupational relocation as independent variables determining the rate of social movement. Consequently, there has been much discussion of demographic factors and mobility in terms of the more tangible 'social capillary theory' around questions such as: Do social mobiles restrict fertility in order



to allocate more resources towards securing advancement ?; or, Does belonging to a large family hinder the upward movement of those within it ? (11) These are doubtless important questions and ones that are of interest to this investigation though the impact of other demographic factors upon social circulation are potentially of equal significance.

There have been no rigorous studies of the actual workings of the hypothesis at the sub-national level or in a historical setting during the period when white collar expansion and middle class fertility decline were most notable; the second half of the nineteenth century and the early twentieth. Most have remained content to identify the existence of the hypothesis, accepting it as an unquestioned and self evident inevitability with obvious causal effects. (12)

Similarly, the impact of occupational expansion and differential fertility upon social mobility has not been discussed in terms of specific white collar groups. More particularly, examination of the hypothesis as it affected the origin of recruits to the class that offered the highest status rewards in the tertiary sector and practised fertility restriction notably early - the professions - is lacking. There have been several investigations of the occupational origins of professional men, (13) but none in the context of professional expansion, the potential for self recruitment or the impact of the process of 'professionalization' upon the social sources of recruits.

Given the potentially crucial importance of occupational redistribution and differential fertility with regard to the social structure, it is perhaps surprising that so much concerning them and their impact has been taken for granted on the basis of so little research. Indeed, several of the assumptions upon which the hypothesis rests have received only cursory discussion in previous analysis.

Firstly, the hypothesis is based on a theory of occupational

transition which has been grossly oversimplified especially considering the arguments about the social structure that rest upon it. Studies of the occupational structure have tended to be national, utilizing vast time spans. They have devoted relatively minor attention to the fact that although the professions as a whole expanded at a greater rate than the manual sectors, individual professions exhibited much variety in their rates and timing of growth and did so at different rates in various intra-national locations. (14) Consequently, the potential mobility effects of occupational change also varied between the professions.

Secondly, the idea that occupational growth was a consequence of changing demand for occupational services leading to an expansion of white collar employment is simplified. Occupational expansion was potentially also a function of supply, of the number of individuals presenting themselves for recruitment irrespective of the necessity for additional practitioners.

Thirdly, it follows that the hypothesis ignores the practical realities of the process of occupational recruitment. There is no simple mass involuntary transfer of sons from manual origins into white collar statuses; rather each individual had to proceed first through the intervening means of testing and selection. It was these factors; the family, the educational and occupational training systems that determined which individuals entered non manual occupations and the precise social origins from which they derived.

Historically, the imperfect working of the testing and selection mechanism due to the persistence of inequality of opportunity and ascriptive barriers in the channels of mobility determined the actual extent of upward movement and its variation between different occupations. Moreover, the period in which occupational redistribution

occurred was also one of considerable change in these intervening factors which consequently altered the origins of recruits. Occupational expansion in the 'new' professions was accompanied by the process of professionalization and a change toward a more meritocratic basis of recruitment. Changes along these lines were potentially as significant as an occupation's rate of growth in altering mobility. (15) Similar modification of familial resources and motivations, educational opportunity and the dissemination of occupational information also require consideration.

The actual process of social circulation and occupational recruitment is clearly a more complex and multi-faceted one than has thus far been assumed. It is apparent that the most fruitful means of revealing the precise working of the hypothesis and its mobility effects is to concentrate upon testing its impact in individual professional occupations. Only then can we move beyond the generalized approach of juggling with national demographic and occupational statistics.

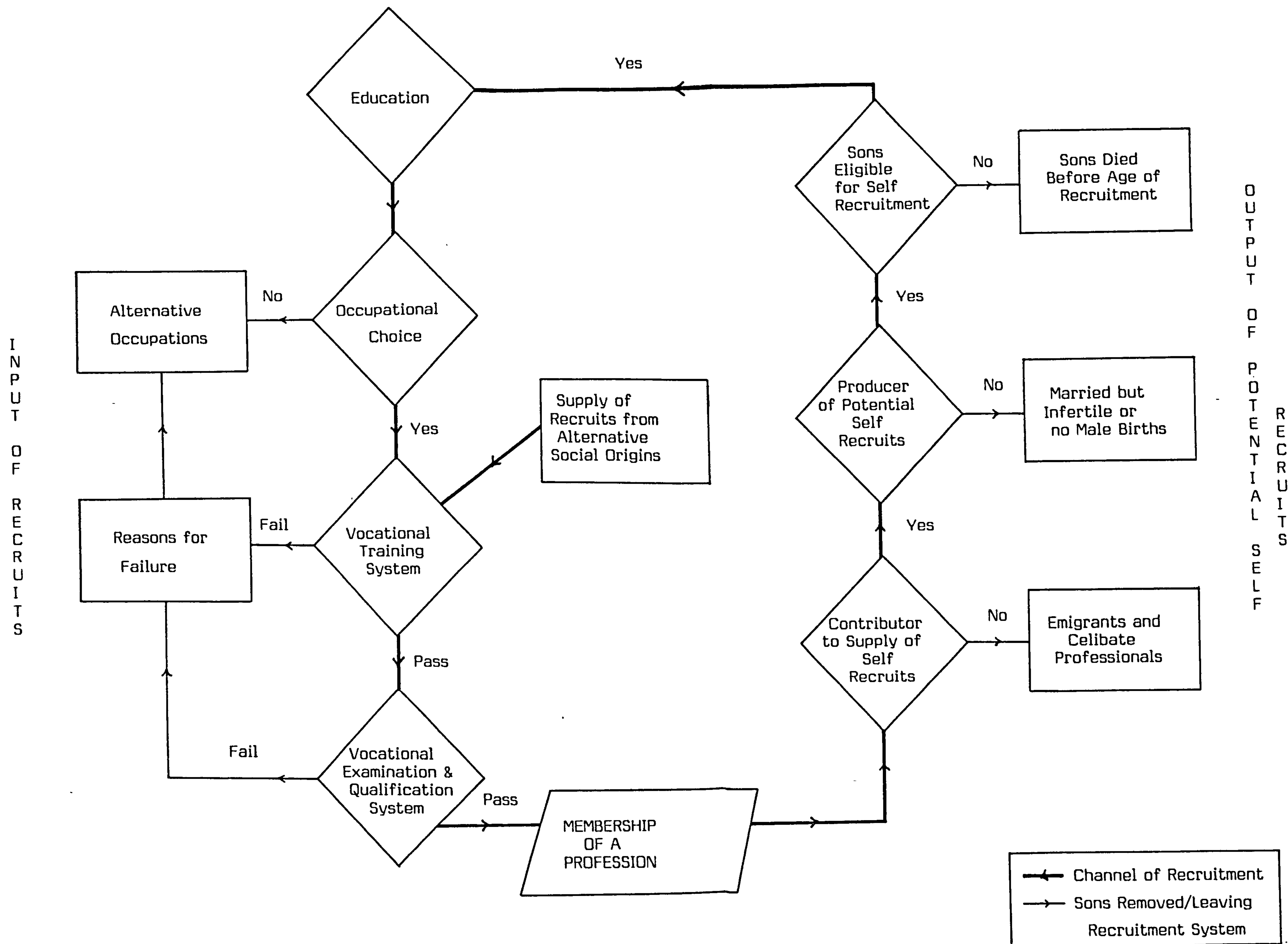
In order to do this, given the multifarious nature of the subject, it is first necessary to determine a methodological approach to the question so as to identify the topics for historical investigation. Figure 1.1 over is an attempt to reveal the professional recruitment system and the channels of mobility taking into account the impact of occupational expansion and fertility factors.

The actual rate of growth of a profession and the input of recruits is potentially determined both by the demand for occupational services and by the supply of individuals willing to enter its ranks. Before each recruit can achieve membership he must pass through the means of testing and selection which ideally ensure that demand and supply are equated and that only those suitably qualified actually succeed to qualification. Consequently, at various stages of the recruitment



FIGURE 1.1

HYPOTHETICAL MODEL OF THE RECRUITMENT PROCESS TO A PROFESSION  
CONSIDERING THE IMPACT OF OCCUPATIONAL EXPANSION  
AND FERTILITY DECLINE



process, individuals will be removed from the system and follow alternative vocations. It is of great interest to assess the relative importance of achievement and ascriptive factors in explaining why this group failed and to investigate at which stage they did so.

Once qualified, the successful recruits become potential contributors to self recruitment in the following generation of professionals. The marital and fertility experience of any one cohort is the determinant of the output of sons eligible for recruitment to the vocation in the next generation. Again, some individuals will fail to contribute to the future supply of recruits: remaining celibate, infertile, migrating, or whose sons died before the age of intake. The optimal capacity for self recruitment has to be compared to the rate of occupational expansion in order to assess the impact of fertility decline. Certain professional sons reaching recruitment age will follow alternative vocations for a variety of interesting reasons. The origins of recruits who replaced them as potential members of their father's profession has to be investigated.

These are the issues and processes that require empirical study to reveal the factors determining occupational expansion, the working of the system of occupational decision making, the nature of the educational, apprenticeship and professional qualification systems, the declining capacity for self recruitment due to fertility decline and their impact upon the social origins of recruits.

## 2) Defining the Boundaries: The Choice of Period, Locale and Profession

Having established the basic approach to the study and the questions requiring investigation it was necessary to make a series of decisions concerning the precise limits of the research.

The expansion of professional occupations was particularly notable relative to the rate of population growth during the second half of



the nineteenth century and to a lesser extent in the early twentieth century. Although historical demographers dispute the precise timing of the onset of middle class fertility decline, most would agree that differential fertility was most notable over a similar period. The choice of period was therefore necessarily determined by the timing of these vital phenomena.

Additionally, this period was also one in which a number of 'new' professions emerged and underwent the process of professionalization.

The availability of demographic source material was a further consideration. Statutory civil registers and census enumerators books were likely to prove essential in this respect. In Scotland the former began in 1855 and the latter are accessible for 1841-91.

It soon became apparent that Edinburgh was to be the organizational location and geographical base of the vocation(s) studied. This was not simply a choice of convenience given the wealth of repositories for historical research in that city. Rather, it was a consequence of the fact that nineteenth century Edinburgh was a centre in which the professions were of disproportionate numerical and socio-economic significance.

In 1861 3.93% of the population of Edinburghshire were enumerated under the Registrar General's 'professional classes' (4.83% in Edinburgh city district) compared to 1.71% for the whole of Scotland. By 1891 the proportion had risen to 5.13% in the county (6.48% in Edinburgh Parliamentary Burgh) as against 2.76% in Scotland. The occupational impact of this large professional class was considerable given the army of clerks and domestic servants that it directly employed and the relatively large number of retailers and artisans who depended heavily upon its patronage. Hence, F. H. Groome in 1885 could claim that Edinburgh formed "the greatest retail shopkeeping centre out of London." (16)

With the exception of brewing, distilling, printing and india rubber manufacture, Edinburgh was not notable as an industrial city. And, although certain areas of its central business district were dominated by the head offices of the Scottish banks and insurance companies, T. and W. McDowall could assert in 1849 that: "As a place of commerce, it is entitled to little prominence or consideration, as its manufactures are few and on a limited scale." (17) Whereas in Liverpool and Manchester noted John Heiton in 1861 "Twas cotton that did it", and in Glasgow "Twas pig-iron that did it", in Edinburgh the most respectable classes especially the lawyers, considered that "Twas quarrels that did it".(18) The city was also perceived as being dominated by its professionals due to the advances of its medics, the notoriety of its religious leaders and the reputation of its university professors.

Edinburgh was the organizational headquarters of the traditional professions in Scotland: the Church of Scotland; the Royal College of Surgeons (chartered 1503); the Royal College of Physicians (chartered 1681); the Faculty of Advocates (1532); the Society of Writers to the Signet (organized 1594); and, the Society of Solicitors to the Supreme Courts (incorporated 1797). During the nineteenth century some new professions became established in the city. For example, the Society of Accountants in Edinburgh (1853); the Faculty of Actuaries (1856); and, the Actuarial Society of Edinburgh (1859).

Professions based in Edinburgh as opposed to those centred in London for instance offered the prospect of investigating occupations of manageable proportions and a geographically limited field from which recruits were drawn and members could practice. This was an important consideration as the problems of transience and locating recruits and their families throughout Britain in historical sources were potential impediments to a comprehensive investigation.

In order to be able to conduct an intensive survey and obtain a complete picture of recruitment within the limits of time imposed it was decided to choose one profession for in depth study and minor investigation of at least one other for comparative purposes. The selection of a particular profession for major research was governed by its ability to satisfy the following criteria.

i) The occupation was required to have exhibited a high rate of expansion, at least greater than the rate of population growth.

ii) That expansion was traditionally deemed as the consequences of industrialization and the resultant increased demand for professional services.

iii) Its members must have restricted their fertility to a level below that of social groups of lesser status (all professions considered satisfied this condition).

iv) A comparatively recent organization was necessary so as to enable an assessment of the impact of professionalization upon recruitment.

v) The occupation was required to have attained the status of a profession or at least be in the process of acquiring it. This was vital to ensure that the distance and extent of any mobility could be measured with a degree of confidence as having been from lower or higher status origins.

vi) Given the complexity of the issues requiring research and the exhaustive nature of the study, a membership of manageable numerical proportions was important as was a rich archive containing consistent series of relevant information.

The individual professions considered and their comparative rates of growth as revealed in published census reports are listed in Table 1.1 over.



TABLE 1.1  
RATE OF GROWTH OF PROFESSIONS IN EDINBURGHSHIRE AND  
SCOTLAND 1861-1911

Profession	Total in 1861 Census		Total in 1911 Census		Compound Rate of Growth p.a. (%) 1861-81		Compound Rate of Growth p.a. (%) 1891-1911		Compound Rate of Growth p.a. (%) 1861-1911		% of in Edinburghs
	Edinburghs	Scotland	Edinburghs	Scotland	Edinburghs	Scotland	Edinburghs	Scotland	Edinburghs	Scotland	
Army Officers (full or part pay or retired)	316	841	254	892	-0.89	-0.88	-0.09	0.47	-0.43	0.11	32.37
Naval Officers (full or part pay or retired)	82	304	34	520	-3.77	-0.95	-0.80	6.52	-1.74	1.07	16.39
Established Church Ministers	114	1468	160	1765	0.73	0.23	0.42	0.23	0.68	0.34	8.61
Ministers, Priests of other Churches	266	2340	398	3342	1.03	0.92	0.10	0.10	0.80	0.71	12.19
Advocates, W.S.'s, Solicitors	787	2219	1267	4219	-0.85	0.48	1.36	1.53	0.95	0.90	31.67
Physicians, Surgeons, G.P.'s	363	1870	586	3228	-0.21	0.02	0.78	1.09	0.96	1.09	18.50
Dentists	76	192	326	1395	0.96	2.58	3.49	4.69	2.95	4.04	26.92
Architects	122	413	312	1659	3.46	4.67	1.49	1.70	1.89	2.82	21.66
Civil and Mining Engineers	107	454	241	1573	2.91	4.18	-0.26	1.18	1.63	2.51	18.30
Accountants	259	889	506	1908	1.40	1.23	1.74	2.35	1.34	1.53	28.59
Teachers and Lecturers	1812	12452	3731	26788	1.78	1.69	1.14	1.44	1.45	1.54	14.50
Total	4304	23460	7815	47289	0.96	1.33	1.10	1.38	1.20	1.41	17.34
Total Excluding Teachers	2492	11008	4084	20501	0.28	0.89	1.05	1.31	0.93	1.25	20.87
Total Population	273,997	3,062,294	507,666	4,760,904	1.77	0.99	0.78	0.84	1.24	0.88	-

It should be noted here that the usual problems of occupational definition and changes in classification in census effect some of the above statistics. For example, the excessively high growth rate of Naval Officers in 1891-1911 was caused by the inclusion of Marines in the 1911 figure. Similarly, the rate for Dentists in the same period was partly due to the inclusion of 'dentist's assistants' from 1901.

Membership statistics of professional organizations provide a more reliable guide of occupational growth though these are not always readily available and do not include those practising a vocation outside of their membership. The census therefore provides a general outline of professional expansion and the relative growth of particular occupations.

Comprehensive study of one of the 'old' or 'traditional' professions was rejected due to their comparatively low rate of expansion as well as their long existence. Some legal societies within the lawyer category suffered a decline of membership during certain periods of the nineteenth century. The armed forces were unsuitable for intensive study because they could not be regarded as having a separate Edinburgh organization, many of their number in the city were retired and a high transiency rate was envisaged. The Edinburgh medical profession posed the additional problem of its recruits being drawn from a wide geographical area and a study of total membership of the medical colleges was too large a population. The latter problem also applied to the clergy.

The remaining alternatives being 'new' professions, although experiencing high rates of growth were mostly of questionable professional status during the nineteenth century. This was particularly the case with regard to teachers whose numbers were also daunting. University lecturers were a potential sub-group for investigation with fewer problems of status though their late organization (Scottish Association of University Teachers was formed in Edinburgh in 1922) was a disadvantage. Similarly, dentists remained for too long unorganized and also unregistered while architects did not form a continuous Scottish branch until 1916 when the Royal Institute of Scottish Architects was established in Edinburgh. Questions of status and occupational definition were the major disadvantages of a study of civil or mining engineers.

The Edinburgh actuarial profession formed an attractive high growth alternative and also one in which problems of status were less restrictive. The Faculty of Actuaries also hold a comprehensive archive. However, the main problem here was that of small numbers; in 1914 there were only 225 members of the Faculty.

It was decided to investigate an occupation closely allied to the actuaries, the professional branch of accountancy: Edinburgh chartered accountants (C.A.'s). The recruits and membership of the Society of Accountants in Edinburgh (SAE) from its origins in 1853 to 1914 were to be studied. This organization with the Institute of Accountants and Actuaries in Glasgow (IAAG) (formed in 1853 and chartered in 1855) together with the Society of Accountants in Aberdeen (SAA) (formed in 1866 and incorporated in 1867), constituted the three branches of the chartered profession in Scotland that amalgamated in 1951 to form the Institute of Chartered Accountants of Scotland (ICAS). As we shall now discover the SAE provided an example of a professional organization that satisfied the selection criteria outlined previously.

For comparative purposes a minor study was undertaken of the Scottish Bar, organized as the Faculty of Advocates whose membership was of manageable proportions and exhibited a slow rate of growth.

### 3) The Growth, Development and Status of the Society of Accountants in Edinburgh

#### a) Professional Expansion and Differential Fertility

An examination of membership statistics reveal that Edinburgh chartered accountancy was a high growth profession. Figure 2.1 shows the expansion in membership of the SAE. The trend is further illustrated in Tables 1.2 and 1.3 over.

The variation in growth rates (the 1870s compared to the 1880s for example) shows that we have here a profession with changing rates of expansion and thus one where we can examine the causes of the variations. It is also evident from Table 1.3 that the rate of growth of the SAE far exceeded that of the local population from which most of its recruits were likely to have originated.



FIGURE 1.2  
THE EXPANSION OF THE SAE

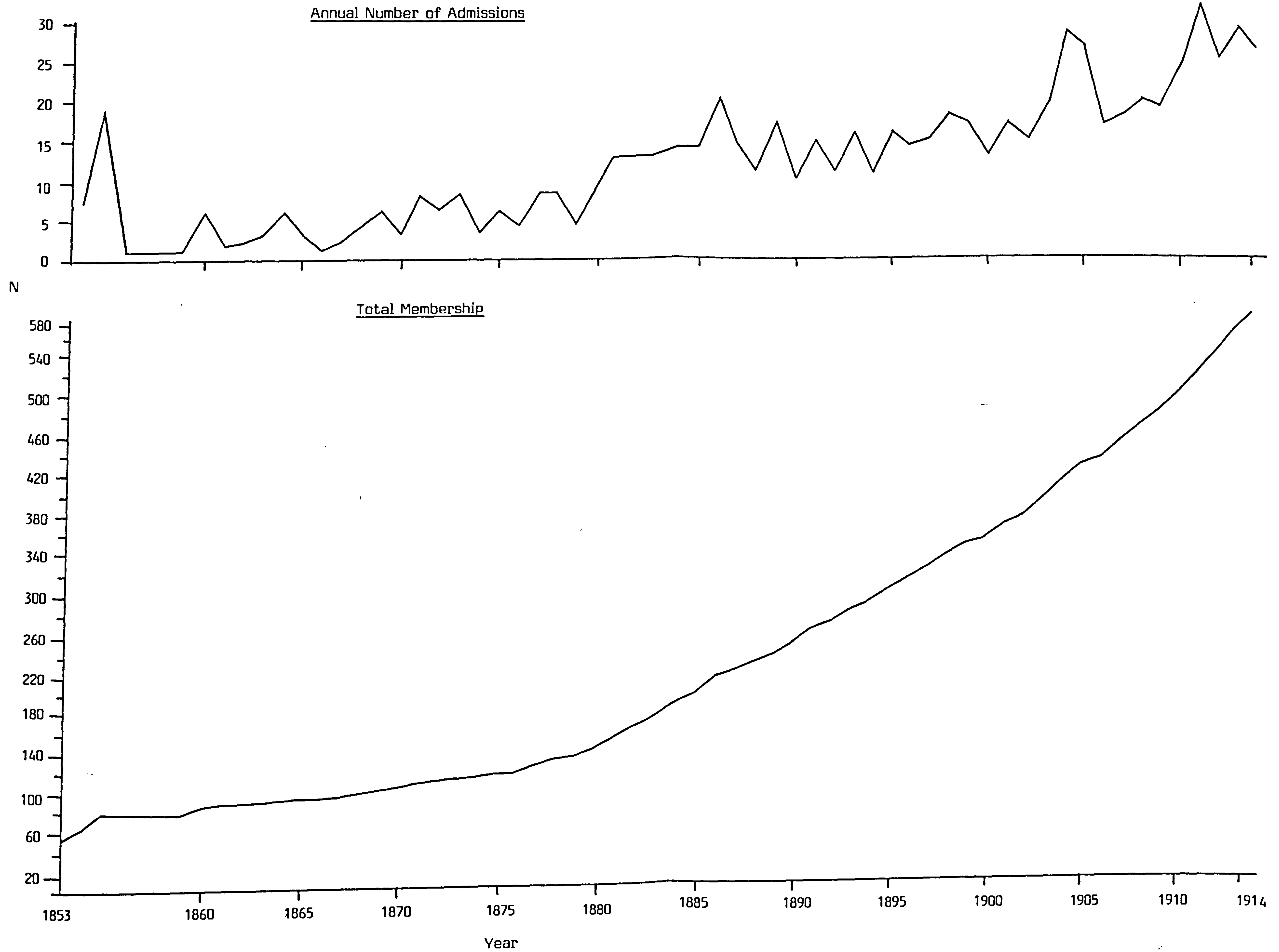


TABLE 1.2

ANNUAL COMPOUND GROWTH RATE OF MEMBERSHIP OF THE SAE 1855-1914  
(%)

Quinquennial Rates		Decennial Rates	
1855-9	-0.316	1855-64	1.070
1860-4	2.305		
1865-9	1.835	1865-74	2.190
1870-4	2.847		
1875-9	2.433	1875-84	4.706
1880-4	6.873		
1885-9	5.160	1885-94	4.589
1890-4	4.009		
1895-9	3.459	1895-04	3.511
1900-4	4.087		
1905-9	2.797	1905-14	3.428
1910-14	3.930		
1855-1914= 3.439%			

TABLE 1.3

ANNUAL COMPOUND GROWTH RATE OF THE SAE COMPARED TO THAT OF  
THE POPULATION OF EDINBURGHSHIRE IN CENSUS YEARS  
(%)

Years	Population of Edinburghshire	Membership of SAE
1861-71	1.828	2.209
1871-81	1.714	3.504
1881-91	1.100	5.625
1891-01	1.193	3.466
1901-11	0.380	3.607
1861-1911	1.241	3.676

It was also necessary to select an occupation whose practitioners were likely to have reduced their fertility during the period of professional expansion. Given their middle class status this was easily assumed for C.A.'s. The 1911 Fertility Census provided more concrete evidence concerning occupational fertility during the second half of the nineteenth century. Banks discovered that accountants in England



and Wales were "pioneers" of family limitation; (19) in Scotland, although not enumerated separately, the group in which accountants were classified ('commercial occupations') exhibited low fertility as did the legal profession with whom Edinburgh C.A.'s were closely associated. The mean fertility of the marriages enumerated in the 1911 Fertility Census for Scotland was 5.82 births. The figure for commercial occupations was 4.63 and 3.92 for Advocates and Solicitors. If these statistics are compared to those of some occupations of lower social status a significant class fertility differential is apparent. Crofters 7.04 births per marriage, General Labourers 6.29, Carpenters and Joiners 5.62, Grocers and Provision Dealers 4.87.

#### b) Occupational Development and Professional Status

It is not the intention of this thesis to provide a thorough description of the organizational development of the SAE and Scottish accountancy during the 1850-1914 period. Not only has this been done elsewhere, (20) it is not necessary given the hypothesis under consideration. A basic outline of the SAE's history and the context within which the organization existed, is however, necessary. It is prudent to reveal occupational developments in terms of the more significant question of choosing an occupation for investigation that had attained the status of a 'profession' and was proceeding through the process of professionalization.

Many occupational sociologists have wrestled with the problem of how to define a profession. Most have relied on the 'trait' approach, testing an occupation's claim to professional status by its exhibition and acquisition of certain characteristics. (21) These traits have generally been: the practice of a skill based upon theoretical knowledge; extensive and specialized systems of training; the testing of competence; the existence of a recognized organization; public recognition of

professional standing; ethical codes of conduct; the provision of an altruistic service rewarded in the form of a fee, and so on. Others have adopted variations of this procedure measuring an occupation's progress through a series of characteristic developments known as the process of professionalization.

The problem of definition is particularly difficult to assess historically. As Millerson has rightly argued: "Professional status is probably a dynamic quality. Elements composing status may change owing to social and economic changes." (22) This difficulty is especially acute when studying professions during the nineteenth century which forms a transitional period of occupational and societal change resulting in altered evaluations concerning the attributes of professional status.

In pre-industrial Britain the professions were characterized by a certain gentlemanly bearing. Professional income was earned neither by manual labour nor by trade. They were heavily recruited from the ranks of the landed gentry who also formed their major clientele and to whom they socially aspired and emulated. The professions composed the 'ancient three', the traditional vocations of the church, the law and physic (some include the military). During the twentieth century by contrast, these societal connections have been of lesser significance in determining occupational status compared to the exhibition of academic excellence, meritocratic training and occupational specialization.

The transitional stage between these extremes was one in which some of the old characteristics of a profession became of less importance (such as morality, public service, gentlemanly conduct and origins) relative to those of increasing significance (such as State recognition, the testing of specialized knowledge and open competition in recruitment). The imposition of rigid definitional criteria thus becomes inadequate during the period of this study because of the changing

emphasis placed upon the acquisition of certain professional traits. The professional status of the SAE and other developing occupational aspirants of the nineteenth century has to be examined in the context of this period of changing evaluations.

### c) The Overt Professional Characteristics of the SAE

By purely twentieth century criteria the SAE might not have been considered to have become a profession until the late nineteenth century. Although certain traits were attained much earlier than this, others of increasing significance were gained late in the century.

Despite previous attempts to do so, the first successful venture to organize Edinburgh accountants began on 17 January 1853 when Mr Alexander Weir Robertson issued a circular to fourteen practising accountants requesting their attendance at a meeting to discuss "some definite arrangement for uniting the professional Accountants in Edinburgh." (23).

Eight men responded and resolved to form a society composed of individuals recognized as practising solely as accountants in the city. They prepared a draft constitution which was amended at a second meeting held on 22 January. Forty seven attended the next meeting on 31 January when office bearers were elected and the constitution approved and it was resolved to admit accountants who were engaged as managers of life assurance companies or held legal appointments under the status of Honorary members. The new voluntary organization was to be entitled the Institute of Accountants in Edinburgh. Legal recognition by the State was obtained on 23 October 1854 when a Royal Warrant was granted to the Institute which was registered and sealed on 11 December 1854. Thereafter the organization changed its name to the Society of Accountants in Edinburgh.

As well as organization and incorporation other professional traits



soon became applicable to the SAE. Members adopted the notation of 'C.A.' after their names after the grant of the charter and its exclusive usage by members of the three Scottish chartered societies was fiercely defended against the later rival claims of the Scottish Institute of Accountants (SIA) formed in 1880 and the Corporation of Accountants, formed in Glasgow in 1891. Renumeration for members was primarily in the form of the traditional professional fee and a certain code of ethics particularly relating to advertising and the conduct of members were established early in the Society's existence. (24)

Despite the acquisition of these professional traits, the SAE was deficient by the 1860s and 70s of others of increasing significance. The charter of incorporation noted that Edinburgh accountants practised on the basis of a specialized knowledge only attainable through a liberal education and qualification via the Society's training system. Yet, it was not until 1873 that competence was adequately tested on the introduction of a three tier examination system. Similarly, the claim to an exclusive performance of accounting functions was tainted by the unregulated nature of the occupation despite Scottish C.A.'s attempts during the 1890s to exclude unqualified practitioners and by their own members adopting alternative, though related occupations.

Other status enhancing projects were late in coming. A student society was formed in 1886, a widow's fund in 1887, permanent premises were not purchased until 1891 until which time the library (founded in 1865) did not assume the proportions expected of a 'learned profession'. No directory of members was published until 1896 and no journal until 1897.

It would appear then that by present day criteria the SAE had not attained the status of a profession until perhaps the 1880s or

90s. Although this opinion would appear to be confirmed by other writers on the subject of the status of nineteenth century accountants, it is important for our purposes to establish that it was not so and to identify more precisely the occupational standing of the Edinburgh C.A. in the period of the study.

d) The Occupational and Social Context of Professional Status

In successive census reports until 1921 accountants were classified as commercial rather than as professional men due to their close occupational proximity to the mercantile and manufacturing sectors. Similarly, Reader has asserted that: "Accountancy scarcely emerged into the professional world until very late in the [nineteenth] century." (25) Not until the increased scale of business resulted in an improvement in commercial morality, he claims, did accountants achieve something approaching complete professional status.

This appraisal is perfectly valid in the nineteenth century national context and is an adequate description of the position attained by organized British accountancy during that period. It ignores however, the development of 'local' professions within the national scene and tends to neglect the fact that this was a transitional period of professional status determination. Only in this context and by examining the localized occupational and social milieu in which they existed, can an adequate explanation of the timing and nature of the SAE's claim to professional status be examined.

Confusion as to the precise status of Scottish accountants was most obviously displayed in the 1871 census which, in uniquely classifying them into two groups (686 in 'commerce' and 421 in the legal category of the 'professional classes') recognized that some accountants at least deserved to be considered as professionals by that time.

The position of the Scottish accountant was somewhat different

to his numerically superior English counterpart during the nineteenth century. Whereas "in England it appears to have been the Companies Act of 1862 and the Bankruptcy Act of 1869 which caused the emergence of the professional accountant in independent practice", (26) in Edinburgh the 'professional' accountant had become established much earlier despite the relatively late exhibition of modern traits. The attainment of professional status was not simply due to the SAE being the first organization of accountants to become incorporated. Rather, it was based on a characteristic of the pre industrial kind; upon an occupational and social association with a traditional profession of unquestioned standing: Edinburgh lawyers.

During the eighteenth and early nineteenth centuries: "The real leaders of Edinburgh society", claims Smout, were the "professional men: and among the professions there were none in numbers, wealth or prestige, to equal the lawyers." (27) The legal class confirmed its position through an intimate association with Lothian landowners and by providing some of the most notable political and intellectual leaders of the period. One English lady on visiting the city noted that: "Almost every house in the New Town at least, is occupied by some person connected with the law ... the city is a huge manufactory of litigation." (28)

Edinburgh accountants of the first half of the nineteenth century became classed as an adjunct to this prestigious group of professionals. They too, resided predominantly in the New Town district. Of 95 accountants listed in the 1840-1 Edinburgh and Leith Post Office Directory, 78 (82.10%) had New Town addresses; (29) the majority of the remainder were located in middle class Newington. Almost one half resided with or lived next door to an Advocate, Writer to the Signet (W.S.), Solicitor to the Supreme Court (S.S.C.), writer or solicitor and only 7.44% did not live or work in a street in which at least one of these legal gentlemen



was resident. Table 1.4 below reveals this close spatial relationship between Edinburgh lawyers and accountants from an alternative perspective and shows that fourteen years before their incorporation Edinburgh accountants were geographically and perhaps socially closer to the highest branches of the legal profession than to the lower status and unorganized writers and solicitors.

TABLE 1.4

% OF EDINBURGH LAWYERS WHOSE ADDRESS IS GIVEN AS A STREET IN WHICH AT LEAST ONE ACCOUNTANT WAS LOCATED 1840-1

Occupation	N	% of Total in that Occupation
Advocate	118	64.83
W.S.	312	68.27
S.S.C.	69	71.87
Writer	51	34.87
Solicitor	27	23.47

Source: Edinburgh and Leith Post Office Directory 1840-1

These residential connections were compounded by occupational ones. The source of most early Edinburgh accountant's employment was remits from court to consider and prepare accounts relating to insolvent estates and judicial factories. Consequently, the term 'writer' and 'accountant' were often interchanged in Edinburgh as much early work of this nature was conducted in solicitor's offices. Some W.S.'s and S.S.C.'s effectively practised solely as accountants. (30) Many of the original members of the SAE had received their training in law offices and attendance at the law classes of the University of Edinburgh remained an important component of both lawyers' and accountant s' training during the early nineteenth century. Accountants were thus regarded as junior members of the Edinburgh legal profession.

In 1834 for example, a Bill was presented to Parliament to establish the office of 'Accountant-General' in the Court of Session. It proposed

that the individual should "be chosen from among the Members of the Faculty of Advocates, the Society of Writers to the Signet, or the Incorporation of Solicitors of the Supreme Court, of at least ten years standing." (31) A subsequent report by a W.S. committee rejected these sources of appointees "because it excludes a most respectable body of professional gentlemen, who, although they are not incorporated, are perhaps the most fitted for the duty, viz., the Accountants." (32)

Perhaps the greatest testament to the pre-1853 standing of the Edinburgh accountant was the fact that so many fathers in the older professions, especially the law, deemed it a suitable vocation for their sons which did not entail a significant loss of family status. One particularly illustrious W.S., Sir Walter Scott, as early as 1820 recommended to his brother that his nephew:

... Cannot follow a better line than that of an accountant. It is highly respectable - and is one in which, with attention and skill, aided by such opportunities as I may be able to procure for him, he must ultimately succeed. I say ultimately - because the harvest is small and the labours numerous in this as in other branches of our legal practice. (33)

Of the 64 original members of the Edinburgh Institute who joined before incorporation, 40 had fathers in occupations that may be considered as having been above the status of the accountant. (34) Twelve were the sons of lawyers, nine the sons of clergymen and six the sons of landed proprietors. By contrast the founders of the Institute of Chartered Accountants in England and Wales (ICAEW) in 1880 were said to have derived predominantly from lesser status, mercantile origins. (35)

Just as it was the case that the status and dignity of the corporate legal organizations of Edinburgh was largely derived from their landed associations and origins of recruits, so the Edinburgh accountant's connections with the older professions threw a lustre of professional and social status over them. John Heiton, in describing the social



structure of Edinburgh during the 1850s noted that at the top of the hierarchy stood the nobility and landed gentry, then came the lawyers who were ordered thus:

The Advocates keep the Writers to the Signet at bay, except when these have a fee in their hands. The Writers to the Signet look askance at the Solicitors before the Supreme Courts, and also at the Accountants who again will have nothing to do with the Solicitors at Law. (My italics) (36)

It would not appear exaggerated to assert that from a contemporary perspective, Edinburgh accountants might be considered as having attained the status of a profession from the date of their receiving a Royal Charter of Incorporation. That event was the final characteristic necessary to have obtained such a standing during the 1850s.

Whereas later accountancy organizations such as the ICAEW found it necessary to incorporate in order to assert their occupational presence and professional status, the SAE charter of 1854 was a reflection of an occupational respectability already gained through association with the lawyers. It was not, as in the ICAEW's case a first institutional measure of many designed to impose a status not founded upon a long standing recognition by existing professionals and the public. The position of the SAE was adequately summarized by R. A. Witty in 1906:

It was not until the middle of the century that there was anything like a serious attempt to organize what had already come to be looked upon as an important profession. In 1854 a Royal Charter of Incorporation was granted to the Society of Accountants in Edinburgh, and that was the first date of consequence in the history of accounting as a profession. (37)

Frequent references were made by late nineteenth century commentators to the high standing of the Edinburgh profession due to its legal connections. The Accountant's Journal in 1893, for example, noted that the greater importance of legal work in the Scottish accountant's business compared to their English counterparts ensured that:

... They are unquestionably accepted by the bench, the bar and the people, as being at all events members of the 'learned profession' [of law], and they are not infrequently found to be practising in partnership with advocates or writers ... the perfect accord that obtains between law and accountancy in Scotland speaks volumes for the generosity and good sense of both sides, and might well be emulated here. (38)

Their employment by the courts and in law offices resulted in eastern Scottish C.A.'s often being referred to as the "cousins" or "junior partners" of the legal profession. It was in Edinburgh that this relationship was at its strongest and consequently the SAE was regarded by all as the most eminent branch of the profession.

In Glasgow, accountancy by contrast, had more commercial origins reflecting the economic structure of the city. It was not uncommon before 1853-4 to discover an individual practising as a 'Merchant and Accomptant'. This connection with commerce was also evidenced by the close association of the early IAAG with stockbroking; twelve of the first sixteen Presidents of the Glasgow Stock Exchange were IAAG members. (39) Glasgow C.A.'s business brought them into occupational and social contact primarily with merchants, bankers, brokers and shipowners rather than lawyers. These were also the occupations of most of the fathers of the early IAAG membership.

In the 1871 census, of the 305 accountants enumerated in Edinburghshire, 215 (70.49%) were classified under the legal profession and 90 under commerce whereas in Lanarkshire, only 103 (25.87%) were entered in the former category and 295 in the latter. This basic divergence between the two major branches of the Scottish C.A. profession was also reflected in the fact that Edinburgh accountants were placed in the legal section of their local street and trades directory and appeared in the Scottish Law List and Legal Directory from the year of their incorporation. The Glasgow Institute did not appear in the latter until the 1880s.

The professional status of the early SAE was however, partially tainted by a commercial element due to the employment of almost one-third of its original members in insurance companies. Most were managers, an occupation of higher standing in Edinburgh than the rest of Britain. The post required "a man of gentlemanly bearings", (40) not infrequently an eminent lawyer held the managership of the larger companies though more often it was filled by a professional actuary. Fifteen SAE members were among the 38 original members of the Faculty of Actuaries. Despite this connection with insurance the popular impression of the Edinburgh C.A. was of an expert witness before the courts whereas in Glasgow it was of a businessman in his counting house.

Consequently, James Martin, corporate accountant and consistent critic of the chartered societies, claimed that "the Glasgow Institute was considered on a lower level than the Edinburgh Society". (41) The connection with commerce and trade left some IAAG members open to public suspicion. Their pecuniary motivations were questioned by some due to the alleged unscrupulous and unprofessional tactics (no doubt exaggerated) of gaining business and extracting exorbitant fees. As a result Martin concluded in 1896 that: "I do not know whether it is the case that in Glasgow we have a lower type of C.A. than exists elsewhere. If I did say so I should not be the first to record the observation." (42)

Although such unprofessional activities were undoubtedly common only among a few their existence could reflect on the standing of all IAAG members. The public were notoriously suspicious of dealers in money and adverse opinions concerning them were easily aroused during the nineteenth century. In Edinburgh similar claims of unfair business were no doubt lodged from time to time though they were unlikely to have gained widespread public consciousness in an atmosphere



in which the C.A. was seen as a trustworthy gentleman of the legal classes.

Indeed, the SAE connection with <sup>the</sup> legal profession was so strong that Martin later claimed that certain C.A.'s could advantageously affect the decisions of the courts in cases where its interests were under threat. In the 'C.A. case' of 1893 in which the Scottish chartered societies successfully fought in the Court of Session the claims of Glasgow corporate accountants to use the C.A. notation, Martin suggested that the SAE utilized its legal connections to determine the outcome. "Judges and C.A.'s", he noted "mix in Edinburgh society". (43) A series of "Edinburgh dinners and Edinburgh champagne" won the courts' favour. (44) And, although he could not be certain, he suspected

... that social environment and family ties had something to do with the decision. The C.A.'s of Scotland are wealthy and influential, but the influence is strong elsewhere- I was not, when the case was raised, aware of the family relationships between C.A.'s in Edinburgh and the Court. (45)

The difference in status, both professional and social between the Edinburgh and Glasgow C.A. societies despite the timing of their institution and similar organizational progress reflects the continued significance of social determinants and evaluations of occupational standing during the nineteenth century. The divergence between the commercial and legal orientated branches of chartered accountancy was evident in their continuous friendly rivalry at best and hostility at worse. The most obvious indication of the divergence of status between the Edinburgh and Glasgow organizations which apparently exhibited similar 'professional traits', was the fact that they remained separate entities for so long. Concerted co-operation between the Scottish C.A. societies was only encouraged by the existence of a common threat during the 1880s and 90s when external organizations posed a greater intimidation to the SAE's status than association



with the IAAG. It was not until 1951 that the individual societies formally and completely united as one organization, the ICAS.

The Scottish situation contrasted with that of accountancy in the rest of Britain. With the partial exception of London, English accountancy organizations had essentially mercantile roots. Late eighteenth and early nineteenth century accountants in England tended to be described in local directories as 'writing masters and accomptant', 'agent and accomptant', 'broker and accomptant' (depending on city). The location of the earliest organizations reflect their non legal origins; associations were founded in Liverpool and London in 1870, in Manchester in 1871 and in Sheffield in 1877. Given that "the profession of accountant did not attain a position of importance in England or in Ireland at so early a period as in Scotland", (46) these disparate societies found it necessary to improve and impose their professional status through the establishment of a national, centralized and incorporated organization: the ICAEW founded 11 May 1880.

The status of the English C.A. was also damaged due to the occupational diversity of the ICAEW's membership compared to the relatively high degree of occupational specialization of Edinburgh C.A.'s most of whom were engaged in professional practice. Martin ruefully commented for instance, that:

I think if Pharoah's baker and his butler had been living they might have been original members of the English society - so mixed is it - along with his butcher and his barber, his bootmaker and his billsticker, and so on through the alphabet. (47)

Another more persistent blight on the professional standing of the English C.A., and to a lesser extent also his Scottish equivalent, was caused by the unregulated nature of accountancy and the unprofessional and commercial orientations of many so called 'accountants'. Any unqualified individual could describe himself as an accountant. The position of the professional became tarnished by the activities of

the unscrupulous and incompetent. The Accountant's Journal noted in August 1892, for example, that:

Hardly a week goes by without some so-called 'accountant' being brought before the magistrates to answer for some, more or less disgraceful piece of misconduct; and in consequence an honourable profession runs the risk of being considered decidedly 'mixed' as regards the status of its members. (48)

During the 1880-1900 period members of the relatively infant ICAEW were often indistinguishable in the public imagination from the degraded 'turf accountant', 'football accountant', 'auditor' or 'bookkeeper'. Many undoubtedly concurred with the popular impression that an accountant of any description was a desperate character who had failed in a number of previous vocations and who sought to pay his debts by fleecing the public.

Scottish C.A.'s, particularly the legal orientated SAE, could stand aloof from such unsavoury connections and criticisms that were especially prevalent in the press. The Edinburgh Society's long standing by the late nineteenth century ensured that locally at least, most of its clientele and the public might recognize some distinction between a C.A. and an accountant. During 1850-1900 it can therefore be asserted that the professional status of the occupation varied in different parts of Britain.

... The import of the word [accountant] in the two countries [England and Scotland] has quite different significations. In the one country we point to an educated, trained and intelligent class of men, bearing the same appellation, which in England is looked upon as a mere keeper of books, and manipulator of elementary calculations. (49)

#### e) Evaluating Professional Status

It is apparent from an examination of the nineteenth and early twentieth century accountancy profession that modern methods of determining whether an occupation may be regarded as a 'profession' are inadequate for historical purposes. The adoption of certain 'traits' varied in their relative importance in different periods. The professional

status of Edinburgh C.A.'s derived predominantly from the acquisition of characteristics of significance to occupational standing during the eighteenth century; primarily, connections with a traditional, established profession and its clientele. Incorporation was sufficient to affirm a standing already gained.

By the 1880s the determinants of professional status had altered with a greater emphasis upon examination and practice based on tested specialized knowledge. The English accountants, without the foundation of any such prestigious associations upon which to build their occupational stature, had to adopt a series of institutional measures necessary at the time to assert their status. A national organization and the immediate introduction of a comprehensive system of examination were vital. The Edinburgh accountants of the 1840s and 50s had not found it so urgent and indispensable to organize and establish a procedure for the thorough testing of theoretical knowledge: it simply upgraded its examination system in successive steps during the 1860-1910 period to comply with the increasing emphasis placed upon meritocratic features as a 'professional' characteristic.

It is also evident from the study that although the 'trait approach' recognizes the significance of occupational standing with the public as important to professional status, social and professional status are not always distinguishable particularly in the historical context. Insufficient emphasis has been placed upon the social standing of the practitioners of an occupation and the opinions expressed by existing professionals and the public concerning its professional status. Such factors appear to have been particularly significant to occupational standing during the eighteenth and nineteenth centuries. The practitioner must be examined within his own social and economic environment rather than solely concentrating on the development



and institutional characteristics of the organization to which he belongs.

It follows that national evaluations of occupational status can be misleading. There could be considerable local and regional variation in professional status within one vocation during the nineteenth century. Certain of the new 'marginal' status, centrally organized professions had their origins in local branches, each reflecting and catering for the demands of its own populace and the economic and social structure of its location. Each branch might therefore vary in the nature and sources of its business, clientele, the perceived value of its existence, and therefore in its standing. In nineteenth century accountancy the status of the profession was subject to such regional and local variation. Scottish C.A.'s were considered as having a higher professional standing than English C.A.'s, and, within Scotland SAE members were accorded a greater status than IAAG members thus rendering general assertions concerning the occupational status of 'British' accountants during our period inaccurate.

Having thus outlined the nature of the profession chosen for major investigation, the nature, timing and sources of its professional status, we will proceed to discuss the methods by which the information relating to the examination of the hypothesis under scrutiny was collected and analysed.

#### 4) Operationalization

The most fruitful means of information retrieval was to compile a collective biography of all Edinburgh C.A.'s who gained admission to the SAE to 1914. Additionally, all individuals who became apprenticed though failed to qualify and would conceivably have become members by 31 December 1914 had they not been unsuccessful, were included in the data base. The objective was to collect such information concerning the life history of each individual as was pertinent to



their recruitment and professional experience in order to investigate the questions and processes outlined in Figure 1.1. The information was recorded on standard forms akin to those of a modern social mobility survey to ease later sorting and data analysis.

To locate the total pool of individuals a variety of sources were utilized. The indenture registers of the SAE provided the names of all apprentices and the Society's minute books revealed members admitted. The task was also eased by information contained in two works relating to the Scottish profession. (50) A total of 1146 cases were identified as members or failed apprentices. Three SAE members were excluded from the investigation due to their being also members of the IAAG and whose careers were centred in Glasgow.

It was then considered advantageous in order to ease the task of searching the primary sources to collect biographical information concerning each C.A. as it appeared in obituarial sections of professional journals. Here, the Scottish C.A.'s own periodical The Accountant's Magazine published from 1897 proved most useful as was to a lesser extent, the English C.A.'s equivalent: The Accountant (from 1874) for members dying south of the border. Almost all SAE members who were deceased from 1897 received some mention in The Accountant's Magazine, the amount of detail varying according to the individual's eminence in the profession.

The seven volumes of SAE indenture registers relevant to the period of the study were then exhausted. Each indenture is in the form of a contractual agreement between master and apprentice. The following information was collected for each case from this source: duration and dates of the apprenticeship; name of master(s) and cautioner(s) (the guarantor of the apprentice's good conduct); the address and occupation (where provided) of the cautioner; date of

birth (provided for later apprentices); progress in compulsory university classes; the indenture fee and its payer, and; the names and addresses of the witnesses of the agreement.

Each apprentice's progress through the changing professional examination system was then recorded as well as any details concerning later career as contained in the examination and membership books of the SAE and in the minute books of the Council of the Society.

Information relating to family origins and circumstances and basic demographic data not revealed in previous sources was next accumulated. As a prelude to searching census enumerators' books, the addresses of each apprentice's family or guardians was obtained for census years closest to the period of the indenture and qualification from local street directories. The addresses provided in the articles of indenture proved invaluable for locating those from non urban areas in the census. The apprentice's family was then searched for in as many census years as possible 1841-91 in order to ascertain family size, the occupations of its members, their ages and birthplaces. Certain features of the household indicative of its social status and the apprentice's living conditions such as the number of domestic servants and windowed rooms (the latter from 1861) were also recorded.

In cases where it proved impossible to locate a family at all in any census (for example where the apprentice's family lived outside Scotland) or difficult to compose a complete picture, as much pertinent information as possible was derived from civil registers of births, marriages and deaths. These sources, as well as local and professional directories, proved most useful in the identification of occupational information.

Further information concerning each C.A.'s career and its location was collected from Scottish legal directories until 1896-7 when the

three Scottish C.A. societies published their own annual list. Each C.A.'s location, firm, and offices held in the professional organization were recorded as they altered in successive directories. The details provided and the year of final entry proved to be a valuable indicator for indentifying those who were eligible to produce sons for future self recruitment and in establishing age and place of death.

The educational experience of each apprentice was likely to be of potential significance to his opportunities for professional recruitment. Relevant information was only sparsely provided in the previous sources. The published alumni and rolls of the universities and prominent schools listed a full record for some apprentices. Reliance on these sources clearly, however, produced a bias toward those who had attended the higher class institutions of the period. In order to overcome this an additional source was unexpectedly discovered and consulted. It had become apparent that many qualifying Edinburgh C.A.'s had attended certain law classes at Edinburgh University as part of their vocational training. This was compulsory for all apprentices from the late 1880s and had been a convention previously. The matriculation registers of the University were thus examined, these being unique in that from 1869 they list not only the student's place of birth, age and course, but also the educational institutions attended previous to first matriculation. (51)

So as to examine the output-fertility aspect of the hypothesis and to assess Edinburgh C.A.'s potential for self recruitment, particular investigation of the marital and fertility experience of 355 members joining the SAE between 1853-92 (including three ICAEW members practising in Edinburgh) and their sons was undertaken. This cohort could feasibly have produced self recruit sons to the profession by 1914. Details of the methodological approach employed for this analysis and information collection are provided in Part Two (chapters 6 and 7).



The information collected for each individual was then organized and prepared for computer analysis. Two major files were constructed, the smaller containing the output-fertility information for 355 cases in the form of 111 relevant variables for each. The larger file was composed of all 1146 apprentices and related mostly to the input-recruitment aspect of the study. A total of 307 variables for each case were coded. A series of minor files were constructed in order to ease data sorting and coding and to analyse information collected concerning 653 members of the Faculty of Advocates 1850-1914.

The Statistical Package for the Social Sciences was utilized to analyse the data.

A status classification of occupations was an essential requirement in a study attempting to measure the distance of social movement. On the basis of the data collected for C.A. apprentices and from other, qualitative, sources nine social status groups (SSG's) were identified. Discussion of this classification appears in appendix A. The nature of the schools attended by SAE apprentices and C.A.'s sons also required ordering into manageable groups, the procedure adopted here and the classification is outlined in appendix B.

Having thus discussed the subject of this study, its design, the methods of investigation and analysis, and the nature of the particular profession chosen to test the hypothesis, we will now proceed to examine the findings of the research. The structure of the thesis follows the progression of subjects that appeared in Figure 1.1. Chapters 3-5 are essentially concerned with the means of testing and selection, analysing the potential barriers to recruitment. Chapters 6-7 examine the potential for self recruitment among C.A.'s in the context of fertility decline and the actual extent of upward social mobility to the profession as a result. We begin however, with an investigation of the determinants of occupational expansion.



## NOTES

1. P. Sorokin, Social Mobility (New York, 1927).
2. Idem, Social and Cultural Mobility (New York, 1964 ed.), p. 346.
3. Ibid., p. 359.
4. E. Sibley, "Some Demographic Clues to Stratification", American Sociological Review 7 (1942).
5. N. Rogoff, Recent Trends in Occupational Mobility (New York, 1953).
6. J. A. Kahl, The American Class Structure (New York, 1957). Kahl attempted to quantify the amount of upward social mobility engendered by differential fertility and occupational redistribution by comparing the occupational distribution of the population in 1920 with the expected and actual distribution in 1950. The reproduction rates of each occupational group in 1920 was multiplied by the total occupied in the sector to estimate the expected number in each group by 1950. These totals were then compared to the actual numbers in each group in 1950 to measure the extent of mobility. The defects of this method were admitted by Kahl himself. It assumes that sons of men in contracting occupational sectors moved directly into the expanding ones. Also, it does not account for changes in reproduction rates and occupational distribution within 1920-50. His estimates are therefore crude. A similar procedure was adopted by W. J. Goode, "Family and Mobility" in R. Bendix and S. M. Lipset, Class, Status and Power, 2nd ed., (London, 1967), p. 597.
7. G. Carlsson, Social Mobility and Class Structure (Lund, 1958), see pp. 103-9.
8. Studies of this kind include: S. M. Lipset and R. Bendix, Social Mobility in Industrial Society (Berkeley, 1959); R. M. Marsh, "Values, Demand and Social Mobility", American Sociological Review 28 (1963).
9. J. Westergaard and H. Resler, Class in a Capitalist Society (London, 1975), p. 289.
10. J. Matras, "Differential Fertility, Intergenerational Occupational Mobility and Change in the Occupational Distribution", Population Studies 15 (1961), pp. 187-97. S. H. Preston, "Differential Fertility, Unwanted Fertility and Recent Trends in Occupational Achievement", American Sociological Review 39 (1974), pp. 492-506. There have been some attempts to provide mathematical models for the analysis of the impact of differential fertility and occupational change on mobility including Matras above and R. Boudon, Mathematical Structures of Social Mobility (London, 1973), ch. 4. which bears on some of the theoretical issues involved.
11. Examples of this kind of study are: J. Berent, "Fertility and Social Mobility", Population Studies 5 (1952), pp. 244-60. C. C. Perucci, "Social Origins, Mobility Patterns and Fertility", American Sociological Review 32 (1967), p. 615. P. M. Blau and D. D. Duncan, The American Occupational Structure (New York, 1967) ch. 11. G. Hawthorn, The Sociology of Fertility (London, 1970). M. E. Sobel, "Social Mobility and Fertility Revisited", American Sociological Review 50 (1985), pp. 699-712. See also K. Hope (ed.), The Analysis of Social Mobility: Methods and Approaches (Oxford, 1972).
12. See for example, J. A. Banks, Victorian Values: Secularism and the Size of Families (London, 1981), p. 125.

13. Examples include the following. R. K. Kelsall, "Self Recruitment in Four Professions", in D. Glass (ed.), Social Mobility in Britain (London, 1954). Idem, Higher Civil Servants in Britain from 1870 to the Present Day (London, 1955). D. H. J. Morgan, "The Social and Educational Background of Anglican Bishops", British Journal of Sociology 20 (1969). C. B. Otley, "The Social Origins of British Army Officers", Sociological Review 18 (1970). P. E. Razell, "Social Origins of Army Officers in the India and British Home Army", British Journal of Sociology 14 (1963).
14. See G. Payne, "Occupational Transition in Advanced Industrial Societies", Sociological Review, n.s. 25 (1977).
15. The impact of professionalization on the origins of recruits is partly discussed in N. and J. Parry, "Social Closure and Collective Social Mobility", in R. Scase (ed.), Industrial Society: Class Cleavage and Control (London, 1977).
16. F. H. Groome, Ordnance Gazetteer of Scotland (London, 1885), p. 517.
17. T. and W. McDowall, McDowall's New Guide in Edinburgh (Edinburgh, 1849), p. 11.
18. J. Heiton, The Castes of Edinburgh, 3rd ed. (Edinburgh, 1861), pp. 281-2. See also R. Q. Gray, The Labour Aristocracy in Victorian Edinburgh (Oxford, 1976), ch.2 on the social structure of nineteenth century Edinburgh.
19. Banks, Victorian Values.
20. R. Brown, A History of Accounting and Accountants (Edinburgh, 1905). ICAS, A History of the Chartered Accountants of Scotland to 1954 (Edinburgh, 1954). For the English profession see N. A. H. Stacey, English Accountancy; A Study in Social and Economic History (London, 1954).
21. See the following. A. Carr-Saunders and P. A. Wilson, The Professions (London, 1933). G. Millerson, The Qualifying Associations: A Study of Professionalization (London, 1964). J. Ben-David, "Professions and the Class System of Present Day Societies", Current Sociology 12 (1963-4). P. Elliot, The Sociology of the Professions (London, 1972). R. Lewis and A. Maude, Professional People (London, 1952). T. J. Johnson, Professions and Power (London, 1972). J. A. Jackson (ed.), Professions and Professionalization (Cambridge, 1970). Series of articles on the professions in Daedalus 92 (1963).
22. Millerson, The Qualifying Associations, p. 9.
23. Brown, A History of Accounting and Accountants, p. 203. For a recent discussion of the motivation behind the organization of Scottish accountants see K. M. MacDonald, "Professional Formation: the case of Scottish accountants", British Journal of Sociology 35 (1984). R. J. Briston and M. K. M. Kedslie, "Professional Formation the case of Scottish Accountants - some corrections and some further thoughts", British Journal of Sociology 37 (1986).
24. The early minute books of the SAE reveal that considerable emphasis was placed on maintaining standards of conduct. One original member, Henry Callender, C.A. was removed from the membership following some publicised unprofessional activities that induced his fleeing to the U.S.A. to avoid prosecution in 1873.
25. W. J. Reader, Professional Men (London, 1966), p. 149.
26. Carr-Saunders and Wilson, The Professions, p. 210.
27. T. C. Smout, A History of the Scottish People, 1560-1830 (London, 1969), p. 373.



28. Heiton, The Castes of Edinburgh, pp. 176-7.
29. That is, address given as within either the St George or St Andrews Registration Districts of Edinburgh.
30. For example, among the original members of the SAE David Cormack, C.A. was also an S.S.C.; John Hunter, C.A., was a W.S. and Auditor of the Court of Session; and, William Myrtle, C.A. was a writer.
31. "Report of the Committee appointed at the General Meeting of the Society of Writers to Her Majesties Signet, to consider the Details and Report upon a Bill brought into Parliament for the Appointment of an Accountant-General in the Court of Session", preamble. (Special Collections Dept., Edinburgh University Library).
32. Ibid., p.2.
- 33 Quoted in Brown, A History of Accounting and Accountants, p. 127.
34. That is, had fathers employed in the legal, clerical, physic or defence professions or who were described as landed proprietors or other 'independent income'.
35. See L. Hopkins, The Hundredth Year; The Story of the Institute of Chartered Accountants of England and Wales (Plymouth, 1980).
36. Heiton, The Castes of Edinburgh, p. 6.
37. R. A. Witty, How to become a Qualified Accountant (London, 1906), pp. 16-7.
38. The Accountant's Journal 11 (1893), p.3.
39. Information from J. C. Stewart, Pioneers of a Profession (Edinburgh, 1977).
40. Rev. N. L. Walker, David MacLagan F.R.C.E. (London, 1884), pp. 84-5.
41. J. Martin, The Accountant Profession: A Public Danger (Glasgow, 1896), p. 37.
42. Ibid., p. 18.
43. J. Martin, The Accountant Squabble: The Government and the C.A. Case, Were the Law Courts Bribed ? A Scathing Exposure (Glasgow, 1908), p. 19.
44. J. Martin, The Sanctification of the Lie (Glasgow, 1897), p. 17.
45. J. Martin, Did the Devil Win the Toss, or, The Lie Triumphant in the Law Courts: An Exposure (Glasgow, 1897), p31.
46. Brown, A History of Accounting and Accountants, p. 232.
47. Martin, The Accountant Profession: A Public Danger, p. 5.
48. The Accountant's Journal 10 (1892), p. 96.
49. J. McClelland, The Origin and Present Organization of the Profession of Chartered Accountants in Scotland (Glasgow, 1869), p. 14.
50. These were Brown, A History of Accounting and Accountants which contains an appended list of deceased Scottish accountants to 1905; and Stewart, Pioneers of a Profession which provides biographical details for 346 Scottish C.A.'s admitted 1853-79 (180 SAE members).
51. See R. D. Anderson, Education and Opportunity in Victorian Scotland (Oxford, 1983) for information available in the matriculation records of the Scottish Universities.

Part One:  
THE INPUT OF RECRUITS



## II The Demand for Services and Occupational Expansion

Prominent nineteenth and early twentieth century accountants were consistent in their explanations for the origins and expansion of the numbers practising their profession. The increasing complexity of the urban-industrial state and the vast development of manufacturing had:

... called into existence a multitude of new businesses and professions to meet the demands of the most gigantic fabric of trade and commerce which the world has ever seen. Not the least useful or notable of the occupations which have in this way had their origin or development is that of a Public Accountant. (1)

The long run escalation in the demand for C.A.'s services was viewed, as with the unbound growth and sophistication of the economy, as an infinitely expanding process. As the wealth of the nation increased and the importance of the accurate compilation and scrutiny of accounts became increasingly recognized by government, companies and individuals, C.A.'s it was assumed, could envisage an ever widening field of employment.

A traditional adherence to the free market operation of the laws of demand and supply were deemed by C.A.'s as the short and medium term regulators of professional expansion. The growth in C.A.'s business (demand), in relation to the number of practitioners (supply), determined the level of professional income which in turn altered the attraction of entering the profession and therefore the number of recruits.

Successive eminent Edinburgh C.A.'s provided lists of specific economic and legislative events within the increasingly complex infrastructure of the state that had increased the demand for C.A. services and consequently their numbers. The President of the SAE in 1894, for example, noted a series of developments that had "... exercised a very decided influence upon the profession". (2) The railway

mania of the 1840s and the establishment by Act of Parliament of railway companies 'limited' status and legally requiring audit for the benefit of shareholders, marked "a supreme moment in the history of the profession." (3) Similarly, the expansion of insurance companies in Edinburgh during the 1840s and 50s ensured openings for accountants as actuaries and managers, while the establishment of seven banks between 1810-38 in Scotland proved to be "a valuable addition to the business of the profession." (4)

A series of subsequent legislative enactments were assumed as the major determinants of the growth of the Edinburgh profession and its timing. The 1870 Life Assurance Companies Act, the 1879 Companies Act, the 1891 Bank Act and the 1894 Building Societies Act established the compulsory, independent audit and inspection of insurance, banking and building society company accounts. The 1889 Local Government (Scotland) Act, the 1892 Burgh Police (Scotland) Act, and the 1894 Local Government (Scotland) Act represented an augmentation of Edinburgh C.A.'s workload in their instituting the compulsory audit 'by fit persons' of county, burgh and parish council accounts respectively. The extension of enforced investigation of local authority books during the first decade of the twentieth century was one of the explanations propounded for the profession's expansion during the same period. The Accountant's Magazine, noting in January 1912 that a doubling of Scottish C.A.'s since 1897 had occurred, concluded that: "There must have been a great addition during the last fifteen years to the work for which a professional accountant is required." (5) The journal offered a further explanation in the increasing complexity of recent income tax changes demanding a greater accuracy in bookkeeping and further envisaged that the 1911 National Insurance Act would lead to an increase in actuarial business among its subscribers.

Many of these apparently significant legislative enactments to the SAE have been grossly exaggerated in their effects upon increasing C.A.'s business. For example, the audit of banking and insurance company books was conducted almost wholly by C.A.'s before compulsion. The 1889 Local Government Act had provided by 1896, only three SAE appointments.

In order, therefore, to estimate the actual significance for recruitment of escalations in Edinburgh C.A.'s workload allegedly induced by legislative and economic developments, it is initially necessary to define the major sources of their business and its changes over the 1854-1914 period. The SAE's minute books, journals, the speeches and experiences of individual members, the content of its examination papers, but particularly, the information presented by the Society in resistance to the SIA petitions for incorporation by royal charter, reveal the pertinent information. The latter source proved particularly useful in its meticulous breakdown and comparison of the C.A.'s business as against that of SIA members. In 1889-90 it was asserted that in Scotland:

Accountants are largely employed in the winding up of limited and other public companies, as trustees on estates sequestrated under the Bankruptcy Acts, as judicial factors on the estates of deceased persons, as curators bonis to persons incapable of managing their own affairs and as factors loco tutoris to infants. They are also largely employed in auditing the accounts of public corporations and joint stock and limited companies. (6)

The most lucrative and significant sources of Edinburgh C.A.'s workload during the 1854-1914 period were judicial factories, bankruptcies and registered companies. It is legislation affecting these that requires particular investigation as to their impact upon recruitment.

#### a) Judicial Factories

The appointment of C.A.'s as judicial factors (previously the preserve of writers and solicitors) was a branch of work particularly influenced by legislation introduced before the institution of the SAE.



The 1849 Pupils Protection Act placed all factories and appointments under the supervision of an Accountant of the Court of Session in Edinburgh. It was under this Act that SAE members received the majority of their factorial appointments. The 1880 and 1889 Judicial Factors Acts do not appear to have significantly affected Edinburgh C.A.'s workload; the former permitted factorial appointments outside the Edinburgh located Court of Session and increased the business of provincial accountants under sheriff court factories.

b) Bankruptcies

The minute books of the SAE reveal that the major concern of early members was with bankruptcy business. Again, however, the significant legislation augmenting C.A.'s business occurred very early and very late in the 1854-1914 period.

The 1856 Bankruptcy Act permitted the appointment of trustees by creditors to manage and wind up insolvent estates and remained the prominent legislation important to C.A.'s until the 1913 Act. C.A.'s could be appointed as trustees under the supervision of the Accountant in Bankruptcy. Edinburgh C.A.'s received similar appointments under cessio bonorum legislation; (7) relevant legislation to this branch of business was passed in 1838-9 and 1856. The cessio was abolished in 1913.

c) Registered Companies

Of greatest importance during the later years of the period was the audit and winding up of joint stock companies. The 1855 Limited Companies Act and the 1862 Companies Act with its provisions for the formation of companies without parliamentary sanction and with limited liability as well as its audit clause, were not of immediate interest to SAE members. The expansion of new firms and of liquidations under the Act ensured however "That it has been of great benefit to the



profession by adding largely to the amount of business to be overtaken." (8)

Not until the 1900 Companies Act was independent audit made compulsory though well before that date this branch of business was of considerable weight. "In this field", reported The Scottish Accountant in 1893 "the demand for our services is increasing by leaps and bounds." (9)

The greater rate of expansion of the Glasgow C.A. society relative to the SAE from the 1890s was explained in terms of the rate of company formation and commercial orientation of the former city. (10)

Not only did the growth of joint stock company formation also permit the appointment of C.A.'s as company accountants, managers and secretaries, but their example of employing a professional auditor was emulated by smaller concerns:

There has been a remarkable increase in recent years, in the extent to which the commercial world has availed itself of the services of the accountant in the matter of auditing. At first this was largely confined to the books of public bodies or companies where the interests of shareholders and others were involved. More recently, however, private firms, in large numbers, have found it desirable to adopt the wise and salutary precaution of a skilled audit. (11)

Thus claimed The Scottish Accountant in 1894.

Given the timing of the major legislative changes likely to have affected the demand for Edinburgh C.A.'s services and, in the case of the vital 1862 Companies Act, its delayed impact upon the profession and its workload, it is clear that a simple examination of the relationship between the dates of relevant legislation and professional growth would not reveal significant conclusions concerning the impact of legislative developments on recruitment. What requires investigation are the actual long run impressions that these and other developments made on trends in Edinburgh C.A.'s business. An analysis comparing the dates of apparently important legislation to the SAE member and the intake of apprentices in the same or following year would be

unsatisfactory and misleading. An alternative approach was consequently adopted.

1) Reconstructive Model of Trends in Edinburgh C.A.'s Major Sources of Business

A quantitative reconstruction of fluctuations in Edinburgh-located C.A.'s sources of employment was attempted for the 1853-1914 period in order to closely monitor the impact of increased demand for professional services upon recruitment.

Statistics of the annual increases in the number of new appointments in Edinburgh and the Lothians in the three major sources of C.A.'s business were collected where possible and compared to the annual intake of new SAE apprentices. The number of new bankruptcies before the Court of Session and Sheriff Courts in Edinburghshire were available for 1857-1914 from the unpublished annual reports of the Accountant in Bankruptcy and from published Judicial Statistics of Scotland in Parliamentary Papers. (12) Cessio statistics for Edinburghshire before the Accountant of Court were derived from that official's annual reports; (13) they are available for the 1883-1913 period only. Judicial factory statistics before the Court of Session were gained for 1883-1914 only from Judicial Statistics of Scotland, (14) and the annual number of registered companies established or liquidated under company legislation and located in the Lothians was made available via the yearly reports of the Board of Trade relating to joint stock companies and the unpublished original books of the Registrar of Companies for Scotland. (15) The total number of new appointments created by some of the minor legislation noted earlier were included where quantifiable.

On the basis of these figures two series of statistics were constructed which represent annual changes in the number of new appointments potentially open to Edinburgh C.A.'s. The statistics measure,

in effect, changing demand for C.A. services. Series A includes the totals of data available over the entire 1857-1914 period whereas Series B covers all the information available between 1883-1913 and is consequently a more accurate estimation of changes in total potential new business in that period. The figures are contained in Table 2.1 over and reveal the declining importance of bankruptcy and related work relative to company auditing and liquidation.

It should be noted that there are certain limitations in the usage of these statistics:

a) Each individual appointment is counted as of equal value to all others. No weight is attached to the likely volume of business or income derived from various appointments though clearly, the audit of the Commercial Bank of Scotland was of greater significance than that of the Scottish Mushroom Company.

b) Though they represent the major, most lucrative and voluminous sources of Edinburgh C.A.'s work, a large component of business was composed of unquantifiable small audits, remits from court and actuarial business to a varying extent between different firms. (16) This was however, likely to have constituted everyday, constant, on-going business.

c) It is not possible to account for changes in the interoccupational distribution of appointments. For example, C.A.'s share of bankruptcy work may have increased relative to lawyers and other accountants despite the fact that total sequestrations were declining. The figures represent the optimum number of new appointments that Edinburgh C.A.'s competed for, and as will be shown later, they received a high and constant proportion of them.

d) Neither can the figures reveal the distribution of possible appointments among Edinburgh C.A. firms. It was quite possible that a high proportion of new assignments were received by one or two

TABLE 2.1

ANNUAL NUMBER OF NEW APPOINTMENTS MADE IN EDINBURGH AND THE  
LOTHIANS IN THE MAJOR SOURCES OF EDINBURGH C.A.'S BUSINESS  
1857-1914

Year	a	b	c	d	e	f	Series A (a+b+c+f)	Series B (tot a to f)
1857	64	2	0	-	-	0	66	-
1858	72	3	0	-	-	0	75	-
1859	88	0	0	-	-	0	88	-
1860	84	1	0	-	-	0	85	-
1861	62	4	0	-	-	0	66	-
1862	60	4	0	-	-	0	64	-
1863	67	5	0	-	-	0	72	-
1864	73	5	0	-	-	0	78	-
1865	50	3	1	-	-	0	54	-
1866	69	2	0	-	-	0	71	-
1867	64	1	0	-	-	0	65	-
1868	93	6	1	-	-	0	100	-
1869	100	2	0	-	-	0	102	-
1870	106	2	1	-	-	0	109	-
1871	100	12	0	-	-	0	112	-
1872	77	17	0	-	-	0	94	-
1873	71	16	0	-	-	0	87	-
1874	61	16	0	-	-	0	77	-
1875	99	13	6	-	-	0	118	-
1876	90	16	2	-	-	1	109	-
1877	90	31	3	-	-	0	124	-
1878	107	14	6	-	-	0	127	-
1879	176	11	10	-	-	0	197	-
1880	112	18	8	-	-	0	138	-
1881	94	17	19	-	-	1	131	-
1882	97	20	7	-	-	0	124	-
1883	70	20	3	92	23	0	93	208
1884	85	24	10	81	30	0	119	230
1885	73	17	7	97	22	0	97	216
1886	82	19	10	92	12	0	111	215



TABLE 2.1 Continued

Year	a	b	c	d	e	f	Series A	Series B
1887	78	19	7	82	32	0	104	218
1888	84	18	5	82	33	0	107	222
1889	63	28	13	83	29	3	107	219
1890	74	22	8	66	28	0	104	198
1891	73	19	11	69	21	0	103	193
1892	75	20	9	86	21	0	104	211
1893	75	28	10	94	25	0	113	232
1894	48	31	14	103	19	19	112	234
1895	57	47	17	82	10	0	121	213
1896	47	54	20	87	21	0	121	229
1897	50	63	20	89	13	0	133	235
1898	36	69	19	85	20	0	124	229
1899	47	58	27	81	15	0	132	228
1900	68	62	34	97	16	0	164	277
1901	53	24	22	99	12	0	99	210
1902	51	31	24	75	11	0	106	192
1903	48	53	45	93	10	0	146	249
1904	41	42	17	83	14	0	100	197
1905	40	47	33	94	15	0	120	229
1906	42	36	23	94	11	0	101	206
1907	49	58	31	92	21	0	138	251
1908	63	48	36	108	19	0	147	274
1909	52	76	40	74	15	0	168	257
1910	50	44	37	87	12	0	131	230
1911	36	48	32	97	14	0	116	227
1912	33	74	41	72	11	0	148	231
1913	26	66	33	77	10	0	125	212
1914	43	73	30	74	-	0	146	210
Total	4038	1579	752	2767	565	24	6393	7182

Code: a= Bankruptcies in Edinburghshire before the Court of Session and Sheriff Court

b= Companies registered with offices in the Lothians under Company Acts

c= Companies registered with offices in the Lothians wound up

d= Judicial Factories under 1849 Act before the Court of Session

e= Cessios before the Accountant of Court in Edinburghshire

f= Other appointments (under local government, banking legislation etc)

large partnerships. Again however, this would not detract significantly from its hypothetical effects upon recruitment; it would simply result in a concentration of new apprentices in a few firms.

Limitations c) and d) above become clearer if Table 2.2 is examined. This reveals the concentration of appointments among a few C.A.'s and the number of positions taken by individuals outside the profession.

TABLE 2.2  
ANALYSIS OF TRUSTEES OF SEQUESTRATIONS IN MIDLOTHIAN DEPENDING  
(that is, not wound up) AS AT 31-10-1881

N of Separate Individuals	Occupation	N of Trusteeships Held
37	Edinburgh C.A.	144 (note there were
9	Glasgow C.A.	13 115 SAE members
2	English C.A.	27 in Edinburgh
15	Accountants in Edinburgh	80 in 1880)
1	Accountant in Glasgow	1
3	S.S.C.	3
1	W.S.	1
3	Solicitor in Edinburgh	4
1	Writer in Edinburgh	1
1	Solicitor in Jedburgh	1
1	Writer in Lauder	4
1	Writer in Stornoway	1
3	Merchant in Edinburgh/Leith	10
1	Wood Merchant	3
2	Wine Merchant in Leith	2
1	Distiller in Bo'ness	3
1	Farmer in Gorebridge	1
1	Manufacturer in Arbroath	1
1	Commission Agent in Edinburgh	1
2	Unspecified	2
87		303

Source: Annual Report of the Accountant in Bankruptcy 1881

Despite the limitations of the data, if demand for C.A. services was the major cause of the growth of the profession we could reasonably

expect that fluctuations in the number of new apprenticeships would closely follow those of the optimum number of new potential appointments in the sources of Edinburgh C.A.'s workload. These fluctuations and the trends in these variables are plotted in Figure 2.1.

It is apparent from the graph that the rate of expansion of the Edinburgh C.A.'s potential business was lower than the increase in recruitment to the profession. The annual compound growth rate calculated from the linear trend was 0.97% per annum in Series A, 0.24% in the more representative Series B compared to 3.10% for the annual intake of new SAE apprentices. Only in registered company work was there a higher rate of expansion than in indentures contracted- the figures being 4.33% per annum for the total registered companies established and liquidated, and 4.60% for the former category only. These results would seem to indicate that the supply of new recruits was outrunning the demand for C.A. services in Edinburgh and that the amount of business provided only very loose and generalized limits to the intake of apprentices. This conclusion is confirmed if only the fluctuations in new business and indentures are examined. The deviations from the linear trend in Series A and B compared to those of the annual intake of apprentices are plotted in Figure 2.2.

Certainly there were periods when recruitment appears to have responded to increased workload; between 1876-83 for example. Yet the extraordinary increase in bankruptcies in Edinburgh in 1879 had a very minor impact upon intake in that or subsequent years. Similarly, the 1898-1914 period was one of great fluctuation in business reflecting the higher proportion of more cyclical, company appointments, and although a relationship with recruitment is discernable in certain years, it is inconsistent.

Indeed, if the hypothetical relationship that the demand for C.A. services engendered a supply of recruits holds we would expect a high



FIGURE 2.1  
GROWTH IN SAE MEMBERS POTENTIAL WORKLOAD  
COMPARED TO INTAKE OF RECRUITS (WITH LINEAR TREND)

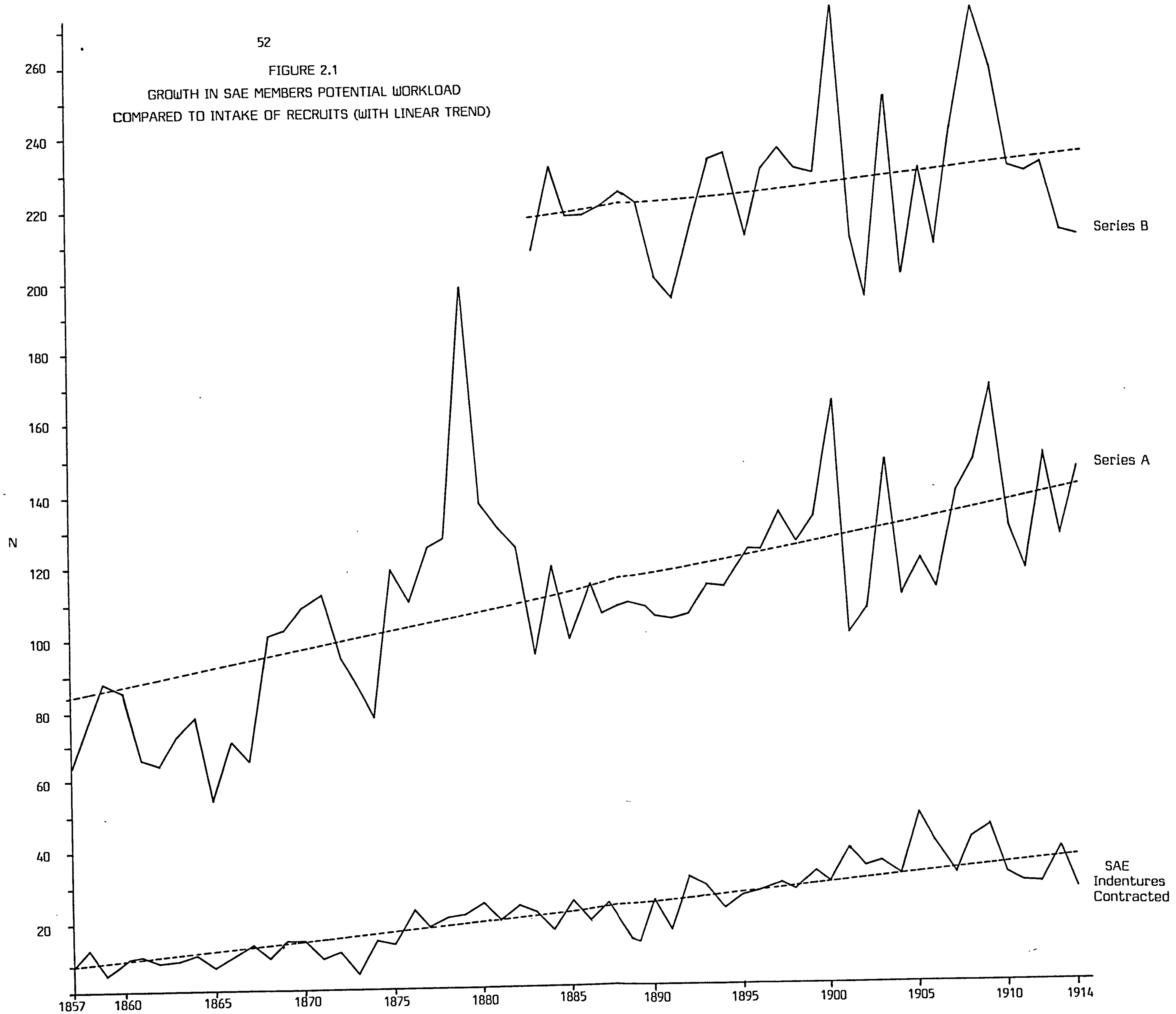
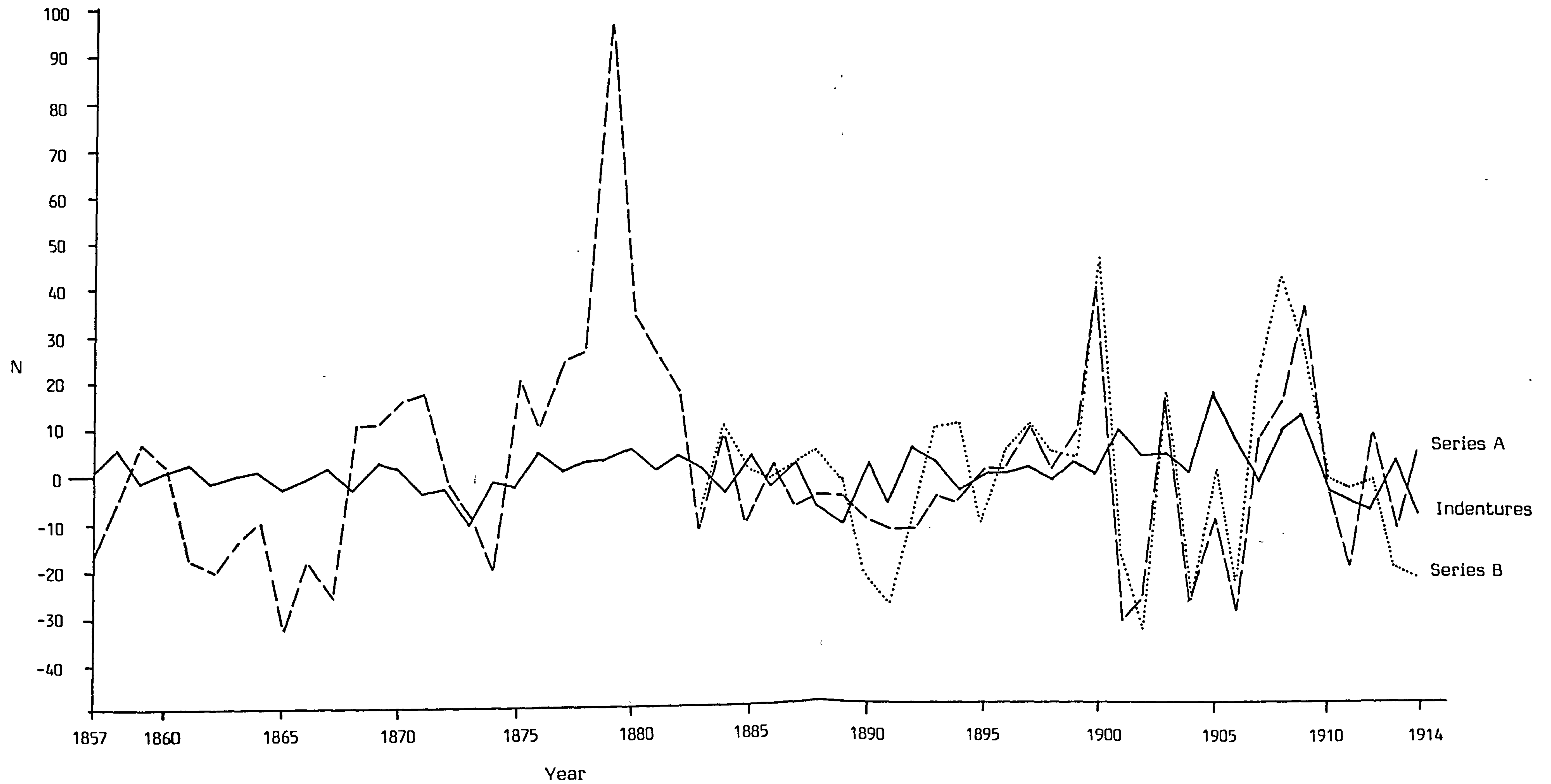




FIGURE 2.2

DEVIATION FROM LINEAR TREND IN GROWTH OF SAE MEMBERS POTENTIAL  
WORKLOAD COMPARED TO INTAKE OF RECRUITS 1857-1914



positive correlation between the relevant variables. Table 2.3 shows that the association was positive but relatively weak.

TABLE 2.3  
ANNUAL INCREMENTS TO EDINBURGH C.A.'S POTENTIAL BUSINESS  
VARIABLES CORRELATED WITH THE ANNUAL INTAKE OF SAE  
APPRENTICES 1857-1914

Pearson's Correlation Coefficient Between Recruitment and:	Total Statistics (r)	Detrended Statistics (r)
Series A	0.6084	0.0901
Series B	0.2972	0.1221
Tot Ltd Co's Established and Wound Up	0.7080	0.0557
Tot Ltd Co's Established Only	0.6194	-0.2139
Mean	0.5582	0.0135

Increases in C.A.'s business provide, therefore, only a limited explanation for the short run timing and causes of professional expansion. There is a significant residual if the raw statistics are correlated, and if the detrended figures are examined (more reliable for time series data) the relationship appears to have been extremely tenuous. We might have expected higher positive values for the registered company variables as of all categories of workload this was the one that was most representative of C.A.'s business in that they could claim a near monopoly of company auditing. In 1896 the Scottish C.A. societies audited all 167 Scottish public companies and were responsible for liquidating 87% of registered companies in Scotland in the three years to 1894 (and 98% of firms by the value of company assets). (17)

The foregoing analysis is not the sole indicator of the apparent inapplicability of the trend in C.A.'s workload as the major explanation for the SAE's growth. The fact that the profession in Edinburgh soon became overcrowded points to the influence of non-market forces in regulating occupational expansion.

## 2) Oversupply

It was not until the late 1890s and particularly between 1904-8 that British C.A.'s expressed considerable anxiety concerning the excessive numbers entering the profession in relation to the expansion of business. Newly qualified ICAEW members were advised in 1906 not "to live in a fool's paradise and to think that because they passed their final examination successfully, or even with distinction, that they would be sure to get a living. The profession was overstocked." (18)

In Scotland the problem was more acute given the limited size of the nation compared to its output of C.A.'s. In 1899 The Scottish Accountant asked:

Is it not time that attention were called to the number of young men who are entering on a professional career as accountants ? It seems to us that the market is getting greatly overstocked. The increase has been greatly in excess of the demand. (19)

Six years later Richard Brown, C.A. noted that the increase in the number of accountants may have outrun the amount of employment, concluding that "all who are crowding into the ranks cannot possibly reach eminence or lucrative employment in the profession." (20)

The remedy for this situation was simple and universally advocated even though the very mechanism had failed to prevent the emergence of the problem: "The inexorable law of supply and demand", (21) would redress the balance.

Despite the debates on oversupply during this period the problem was not confined to those years; it was a constant concern though one which only received such an airing when the medium existed through professional journals, for its expression. In the Accountant's Student Journal of September 1884, for example, one correspondent referring to the ICAEW's 70% examination pass rate relative to a decline in sequestrations, complained that:



These facts are simply startling; on the one hand we have an immense falling off in our bankruptcy work ... and on the other we have a continual and growing increase in the number of accountants. That is to say, the field of our labours is being most seriously narrowed whilst the number of labourers is being largely and rapidly augmented. (22)

Given the rate of expansion of business relative to the number of SAE apprentices it seems highly unlikely that the Edinburgh profession was not frequently overstocked. This impression is confirmed by a series of pamphlets published in Glasgow by an aggrieved corporate accountant, James Martin, who claimed the existence of a whole series of corrupt and deceitful practices among C.A.'s there during the late nineteenth century. The underlying cause was the intense competition between C.A.'s for a limited volume of business: "No sooner does an unfortunate individual call a meeting of his creditors than a certain class of accountants are agog, and they swoop down upon the unfortunate like vultures upon a carcass." (23)

The C.A. societies, he claimed, were churning out accountants who: "Enter into the fiercest competition with their professional brethren ... hawking for business from door to door, and when they fail to prey upon the public, try to fleece one another." (24) Undoubtedly Martin's prejudiced observations were exaggerated but he was not alone in calling attention to the effects of ferocious competition among practitioners. It also had an impact on the level of professional incomes. The Scottish Accountant in July 1896 considered that "the fees paid to Accountants during the last ten or fifteen years have not kept pace with the improved efficiency of the profession. This applies to all departments of accountancy work." The problem had not been brought to the attention of clients "due to a fear that were the question raised it might lead to the discovery that there were not a few young but fully fledged Accountants who would be prepared to do the work at the old rate, and be thankful to get it." (25)

There are other indicators of the existence of an overstocked professional labour market in Scotland and particularly in Edinburgh for C.A.'s.

The ferocity with which the C.A. societies successfully fought the attempts of the SIA to gain a royal charter and use of the financially vital 'C.A.' notation in 1884, 1890 and 1896 was one sign of fear of increased competition. The ultimate effect of a successful SIA petition would have been "to treble or quadruple the number of persons entitled to use that designation." (26) Martin was in no doubt that the C.A.'s main objections were based upon the impact to their already limited business. (27)

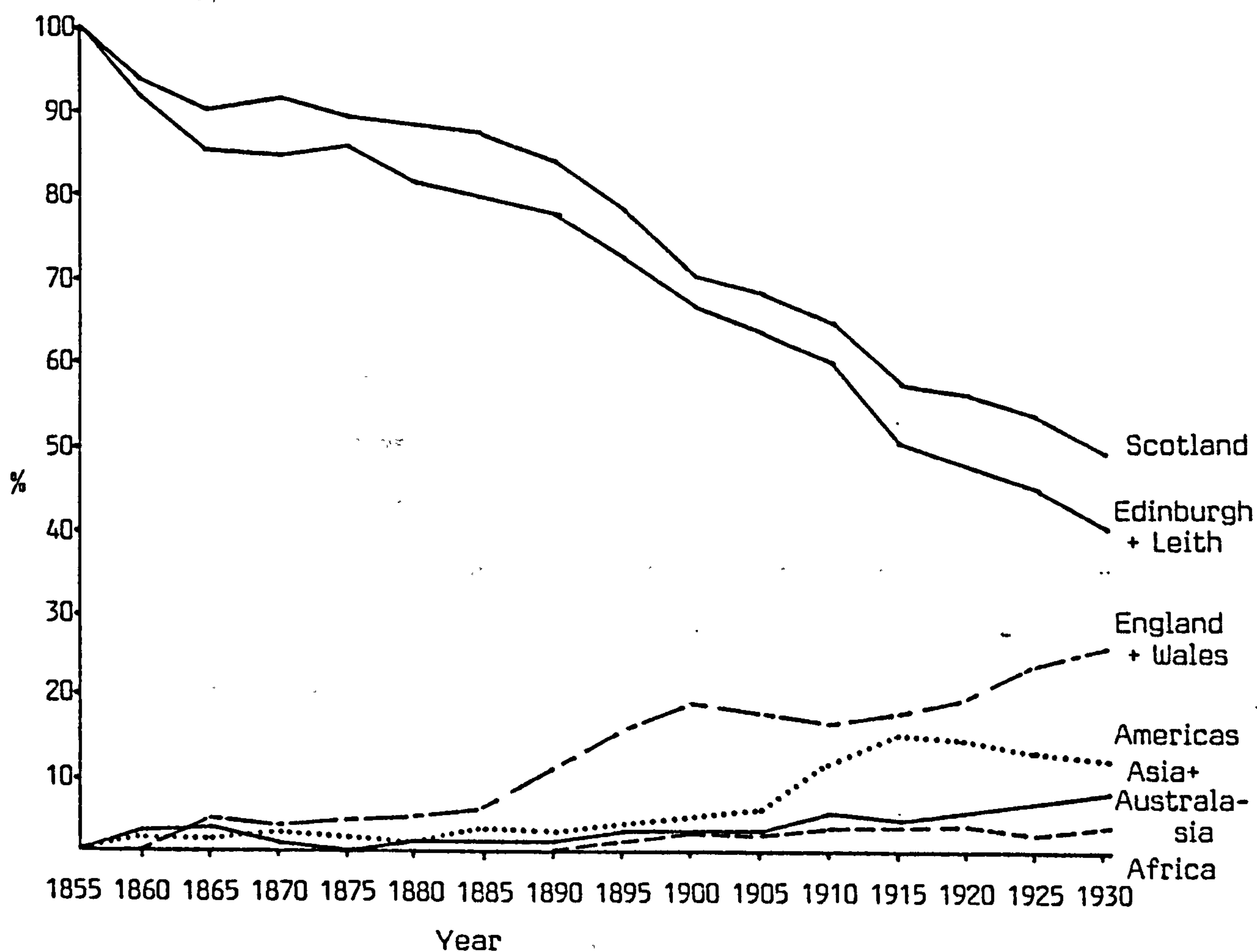
No instant success was guaranteed for the newly qualified SAE member during any of the 1854-1914 period; it was never easy for the 'unconnected' professional to receive appointments. Consequently, as early as 1869 the President of the IAAG claimed that: "Many men bred to the profession found better, and sometimes more profitable employment in other callings." (28) And, in 1889 it was shown by the SIA that of 204 SAE members located in Scotland only 166 were engaged in practice as accountants or employed as accountant's clerks in Edinburgh. Ten were salaried insurance officials, seven were stockbrokers, four were solicitor's clerks, three were solicitors and one each were a chamberlain, clerk in a copper company, employed in a brewery, a printer, and one an ex-cab driver.

The experience of individual SAE members also signified an overcrowded local labour market. William H. Smith, C.A. could only obtain an appointment as a bookkeeper in Glasgow at £100 a year once he had entered the SAE in 1863. In 1865 he returned to Edinburgh but subsequently rejected his profession (and eventually became Commissioner of the Metropolitan Police) as: "Two years absence made

all the difference, I had no business to succeed to, no partnership to expect, and the outlook was far from promising." (29)

Figure 2.3 provides further possible evidence that the Edinburgh profession was frequently overstocked. The number of SAE members practising in the organizational centre of the profession exhibits a long run decline, reaching below 50% by 1914. It was no coincidence that the periods of greatest increases in membership were also those of escalating emigration. During the 1880-1900 expansion it was England, especially London, that took Edinburgh's excessive professional output. As that location itself became oversupplied the pioneering areas of the Americas and Asia received much of the excess of new members.

FIGURE 2.3  
GEOGRAPHICAL DISTRIBUTION OF SAE MEMBERS 1855-1930



Source: calculated from Index Juridicus (The Scottish Law List) 1855-1930



Before we can assume that migration from Edinburgh was evidence of continuous oversupply and of the irrelevance of demand as a major determinant of professional expansion, it has to be established that migrants were a spill over. We need to prove that transient SAE members were forced out by overcrowding rather than pulled in by the attractions of alternative locations.

### 3) SAE Migration as a Consequence of Oversupply

Investigations of the motivations of middle class emigrants of the nineteenth century have concluded that transience was a consequence of a combination of 'push' and 'pull' factors. Musgrove, (30) for example, draws attention to the increasing sophistication of the socio-economic systems of overseas territories resulting in a demand for professional skills. Professional men were in turn attracted by high income rewards and a high social status in the strict social hierarchy of empire nations.

Undoubtedly a myriad of individual circumstances precipitated the exodus of professionals during the late nineteenth and early twentieth centuries. The indications are however, that the primary causes of the movement out of large numbers of Victorian professional men lay on the 'push' side. Emigration was not contemplated by the majority of the professional classes during the nineteenth century as a desirable objective; the successful remained at home. In 1889 The Spectator, reporting on the position of the overstocked professions, asserted that: "It has become a truism to say that of all who start on professional careers, one third go-under- that is, get sick, die, or emigrate." (31) (italics mine.)

Migration was advocated for the least advantaged in the professional labour market; those without connection, who had not excelled at school or in occupational training, and those lacking substantial capital. Career guides of the period recommended emigration

not for the most able sons but for those who had little hope of succeeding in the more preferable appointments:

At home the professions are overcrowded and competition for Commissions in the Army or for good civil service appointments is so severe that a large number of our sons, sound in wind and limb, robust, adventurous, and intelligent, find it difficult to secure congenial employment. To all such we would say: 'Why not the Colonies ?'. (32)

Migration was the alternative advocated for the son unable to pass the simplest of examinations: "In England itself there are very few openings in which headwork is not required; India and the colonies offer a larger field." (33)

The more manual nature of many overseas employments, especially farming, ranching and planting, were averse to the genteel priorities that middle class parents envisaged for their sons. The National Review in 1907 noted that emigration was one solution for 'unemployed gentlemen' even though their status overseas would be tarnished due to the previous practice of the colonies receiving "many hundreds of British wastrels", (34) who had been shipped out by middle class parents anxious to see the back of them.

As far as Edinburgh C.A.'s of the nineteenth century were concerned, emigration was a second best, the alternative for the failed apprentice and the disadvantaged, unconnected, qualifier. Emigrants appear to have been regarded as the excess capacity of the SAE. In 1890, for example, it was asserted by the counsel for the chartered societies in the case against the SIA's claim for incorporated status that: "In the Edinburgh Society there is an immense number of young men. If they do not find scope for carrying on their business in Edinburgh or Glasgow, they go to England, or to the Colonies." (35)

As Table 2.4 shows it was SAE apprentices who failed to qualify as C.A.'s that were first to emigrate in significant numbers until the British profession became increasingly oversupplied with qualified

practitioners and these too were then forced to seek overseas appointments.

TABLE 2.4  
MAJOR CAREER LOCATION OF SAE APPRENTICES ACCORDING TO  
WHETHER THEY QUALIFIED AS C.A.'S OR NOT  
(%)

Location	All Indentures Commencing:					
	Pre 1860		Pre 1880		Pre 1900	
	C.A.	Non C.A.	C.A.	Non C.A.	C.A.	Non C.A.
Scotland	94.65	62.10	82.00	43.51	66.60	42.59
Rest British Isles	4.46	3.44	12.15	9.01	17.58	8.08
Europe	0	0	0.78	0.81	0.68	0.42
Africa	0	6.89	0.78	1.63	2.75	2.97
Asia	0	6.89	1.17	5.73	2.75	5.53
Australasia	0	3.44	1.17	5.73	1.03	3.40
North America	0.89	0	1.56	1.63	7.75	3.40
South America	0	0	0.39	1.63	0.86	1.27
Not Known*	0	17.24	0	30.32	0	32.34
% Known Outside						
British Isles	0.89	17.22	5.85	17.16	15.82	16.93
% Likely Outside						
Scotland	5.35	37.90	18.00	56.49	33.40	57.35
N of Cases	112	29	255	122	580	235

\* These non C.A.'s do not appear in Scottish civil registers of marriages or deaths, a large proportion can be assumed as having left Scotland.

Among apprentices commencing their indentures before 1860, 17.22% of those who did not become C.A.'s are known to have left the British Isles compared to 0.89% of those who qualified. Among all apprentices whose indentures began previous to 1900 the proportions of emigrant qualifiers and non qualifiers became similar as the British profession was increasingly overstocked with C.A.'s.

Emigration of British C.A.'s also appears to have been greatest from Scotland, the country where the problem of oversupply was most acute. In 1903 there was one C.A. per 7000 people in Scotland compared



to a ratio of 1:11,000 in England. Similarly there was little room in Scotland, and particularly in Edinburgh for other C.A.'s to set up business. During our period for example, only three members of the ICAEW remained in Edinburgh for a significant length of time. Similarly, the Society of Accountants and Auditors expressed disappointment in 1913 concerning the progress of its Scottish branch and noted that a high proportion of young members had left for careers in the colonies and the U.S.A. (36) Richard Brown, C.A. in 1905 also wrote implying that emigrant C.A.'s were a spill over:

... a considerable proportion of Scottish Chartered Accountants have found it to their advantage to betake themselves to other countries. It may therefore be held that the present needs of the country, so far as professional accountants are concerned, are fully met. (37)

It was not until the second decade of the twentieth century that emigration ceased to be seen in eminent C.A. circles as an inferior alternative to remaining in Edinburgh. By that time so many members had been forced abroad that any reduced status attached to the emigrant would have reflected upon that of the whole society. In 1924 The Accountant's Magazine claimed that appointments overseas were suited to only the most able C.A.'s. (38) Additionally, as Musgrove points out, by 1914 a tradition of elite emigration had become established; the middle class schoolboy or apprentice would notice that his reference groups of ex-pupils and apprentices were increasingly to be found abroad. (39)

The known experience of one SAE apprentice during this period of changing evaluations of the status of the professional emigrant illustrates the position at that time. While the senior, most able apprentice of the office remained in Edinburgh and became a partner in his master's firm: "All the other apprentices were constantly discussing where they would go- always abroad; Canada, Asia, Australia and the United States." (40)



Until the early twentieth century, however, there were a number of reasons why SAE members would have preferred to practice in Scotland.

a) The Status of the C.A. Outside Scotland

It was only in the three major cities of Scotland that the professional status of the C.A. was fully recognized until the 1880s-90s. In any other location the C.A. could envisage a lesser recognition of his qualifications and position until accountancy had assumed a similar degree of importance outside the organizational centres of the profession. As one English commentator on accountants noted in 1895: "There can be no doubt that in Scotland accountancy has developed a degree of importance and that Scotch Accountants rank higher than in any other part of the world." (41)

As established in the previous chapter, the professional status of the English C.A. can be traced back only to incorporation in 1880 and subsequently the profession there was tarred with the brush of the unorganised, unscrupulous accountant. Overseas, where the profession was not consistently organised, or the value of its practitioners realized, until after the late 1890s, the SAE member could expect an even greater degradation of his status compared to that accorded to him in Edinburgh.

Upon leaving Britain the SAE member could expect to effectively drop the 'C.A.' notation, he became in most locations, an 'auditor' or an 'accountant'. In the U.S. in 1894 for example, one emigrant advised his British colleagues to:

'Stay where you are'. There are many old English accountant's clerks here, always ready for a day's work and any number of bookkeepers are on the Accountant's list. Permanent positions there are none, and accountancy here is not even classified as a profession. (42)

In India the C.A. would have had to compete for business and be associated with the low paid and often careless 'Parsee' or

indigenous Hindu accountant. In Australia he might become associated with unprofessional practitioners: The Scottish Accountant reported in July 1894 for example, the trial of an insurance company secretary which had:

... brought to light the fact that the auditor was a school teacher in an elementary school in the district. The writer knows of another auditor who is a plumber to trade, and whose past career has been that of gold digger, farmer, and Member of Parliament in the Colony. (43)

Additionally, a C.A. emigrant to Chile claimed in 1905 that there the accountant "... at first was thought to be a species of travelling bookkeeper." (44) Emigrant C.A.'s also suffered in their exclusion from the affairs of their society, in being unable for a long period to take on SAE registered apprentices, (45) and in not being updated regarding developments in professional practice.

#### b) Professional Income Overseas

Higher income rewards abroad were the alleged major 'pull' factors and attractions of emigration for the professional. Overseas appointments offered high income soon after qualification. In effect however, it would have become apparent to intending migrant C.A.'s from the reports of colleagues abroad, that the standard of life was not significantly higher than at home. This again indicates the greater significance of the hypothesis of enforced emigration due to a saturated labour market in Edinburgh.

One major problem was that, in practice, the pioneer emigrant C.A. had to compete with the local accountant and was unable to claim a monopoly of business on the basis of his superior qualifications in nations where their value was not recognized. Indian accountants were content to work for "a quarter of the salary paid to the white man", (46) and could monopolize business on the basis of extended familial connections. In the Gold Coast natives would take £40 a year compared to £240 for the C.A., while in America C.A.'s were reported

to have been accepting \$4 a day in order to remain in work. (47)

The cost of living abroad could also severely cut into salaries. The Accountant's Magazine reminded its readers that: "Before any young man goes abroad, he should consider the cost. It is not by any means all plain sailing. Much larger salaries will be offered than at home but the expenses will be much higher." (48)

In Argentina living costs were reported as being double those in Britain in 1913 while in the Phillipines the C.A.'s starting salary of £500 in 1925 was in deficit by £175 if the young man were to cover the expenses of necessities as well as keeping up appearances by purchasing a car and joining the polo club.

### c) Qualitative Aspects of Emigration

Despite the greater opportunities overseas for a gentlemanly existence in the form of a plentiful supply of cheap servile domestics as well as hunting and riding, (49) few C.A.'s found that these advantages outweighed those of remaining at home. Almost all confessed to The Accountant's Magazine that they had felt isolated. One emigrant in South Africa reported in 1905 that:

... However much he may be entertained, however delightful he may find his friends, there always remains the bitter feeling that he is cut off from 'Home', ties and civilization, and that he is spending the best years of his life in a country which he detests more every day. (50)

In Canada the formation of new friendships and associations was reputed to have been slow including making the necessary business contacts. Additionally, the emigrant C.A. had to contend with a catalogue of inconveniences depending on his location: language difficulties, cultural differences, the problems caused by an unsophisticated economic infrastructure, and, the possibility of political instability. Not the least of these problems was the possible threat to health.

The voyage could be hazardous enough. In October 1902, for example,



Norman Balgarnie, C.A. died on board the S.S. Dominion bound for South Africa. On arrival, an inhospitable climate could prove threatening. In India "the heat is something dreadful" with potentially "uncertain and deadly effects"; (51) in China during the summer "there is a danger of cholera and other diseases"; (52) in the Gold Coast, those who remained for long "do not make 'old bones'"; while in Japan, C.A.'s were unlikely to have relished the prospect of earthquakes. (53) The average age at death of emigrant SAE members practising in Africa and Asia was indeed lower than those remaining in Scotland as shown in Table 2.5. It is doubtful that apprentices were not aware of the risks of emigration but apparently felt that they had to leave in order to secure good appointments not available at home.

TABLE 2.5  
MEAN AGE AT DEATH OF SAE MEMBERS 1854-1914 BY LOCATION FOR  
MAJOR PART OF THEIR CAREER (WHERE KNOWN)

Location	Mean Age at Death	N of Cases
Edinburgh	65.89	410
Rest of Scotland	65.37	51
England, Wales, Ireland	65.98	146
Europe	65.77	7
Africa	59.06	26
Asia	62.72	34
Australasia	65.64	8
North America	64.83	76
South America	65.15	12
Mean/Total	65.38	770

Having asserted that the numbers entering the SAE exceeded those required in the local professional labour market, it is important now to investigate the reasons why market mechanisms were apparently unable to prevent the supply of apprentices exceeding the demand for C.A. services. To that end we must initially examine an interference to the market mechanism which ensured that recruitment levels persisted irrespective of the need for more members; the process of professionalization.



#### 4) Professionalization and the Recruitment Policy of the SAE

On initial investigation the recruitment policy of the SAE would appear to have been inherently restrictive. The desire to ensure a status on a par with the legal professions of Edinburgh warranted the emulation of their high indenture and membership fees while the quest for 'learned' standing entailed the introduction of ever more sophisticated examination and training regimes.

Beyond these not inconsiderable impositions, and for those who could satisfy such demands, recruitment was limited only by the willingness of youths to present themselves as apprentices and of masters wishing to train and employ them. The SAE policy (which was not officially expressed) was consistent throughout the 1854-1914 period. It has rightly been described as having been conservative in its pecuniary obstacles though elastic in its unlimited intake of recruits. (54) The objective was simply to exclude "incompetent persons from their ranks", (55) who might degrade professional status. Beyond that the doors of the Society were considered to have been open.

The Accountant's Magazine summed up the SAE position in 1907:

In our opinion any artificial restrictions placed upon the numbers of those who may be trained for a profession are undesirable, and savour of trade-unionism. The ordinary rule of supply and demand should be left to regulate the matter, and the profession should be in all respects free and open to those who are willing to acquire the qualifications. (56)

Consequently, whereas in the ICAEW members were only permitted to train two apprentices at any one time, in Scotland the numbers were unrestricted. Even during the professional debate on oversupply during the early twentieth century, the SAE made no attempt to limit recruitment. The underlying reasons for this simplistic and non-interventionist attitude to the occupational labour market were self interested attempts to assert professional position and an infinitely escalating vision of the demand for C.A. services.

a) The World View

There was no need to limit entrance to the profession because even if Edinburgh quickly became saturated with accountants, they were increasingly being required outside the boundaries of the city. In the long run the Empire and industrialising nations overseas would, it was assumed, realize the value of professional accountants, the C.A.'s qualification and require their services. Recruitment was based upon the assumption of an upwardly spiralling demand for C.A.'s outside Scotland. For example, The Accountant's Journal in 1890 claimed that: "The Australian colonies and the U.S. ... afford good openings, and in years to come, the, at present unbuilt cities and trading centres of our African territories will stand in need of the C.A." (57) Similarly, the SAE could assert that it: "Welcomes candidates not merely with a view of carrying on business in Edinburgh, but in any part of the world where there is scope for a highly trained accountant." (58)

This attitude was possible because unlike the national limitations of a lawyer's training, the universal standardized usage of figures ensured that a C.A.'s qualification was relevant almost anywhere. (59) The SAE was also partly motivated by its own colonization pretensions. It was the world's first organization of professional accountants and was keen to assert its presence and influence in the areas where the occupation was in its embryonic stages. In 1906 for instance, Scottish C.A.'s reacted strongly to the claim of the ICAEW's President that his institute formed the model upon which 38 overseas accountancy bodies had been established. The Accountant's Magazine was quick to point out that the SAE was the mother of all subsequent societies including the English. (60)

b) Inter Occupational Encroachment

The long term demand for C.A.'s services was also contemplated

as being ever escalating as individuals and institutions became increasingly aware of the necessity of presenting accountancy business to professional accountants rather than to lawyers, auditors and bookkeepers who had received much work before the organization of the SAE. The Accountant's Students Journal claimed in 1884 that: "There will be an increase in bookkeeping work as people realize clerks are not to be entrusted with such important work that could only be entrusted to honest qualified accountants." (61)

A considerable amount of potential C.A.'s business was undertaken by others in Scotland during the whole of the nineteenth century. In 1896 the three Scottish C.A. societies presented the following analysis of their legal business for the previous year.

TABLE 2.6  
DISTRIBUTION OF SCOTTISH C.A.'S LEGAL BUSINESS IN 1895

Nature of Appointment	% held by SAE Members	% held by all Scottish C.A.'s
Judicial Factories in Court of Session	19.34	28.13
Judicial Factories in Sheriff Courts	5.33	16.29
Judicial Factories (Guardianship Cases)	2.43	9.75
Judicial Factories (Common Law Cases)	36.12	52.86
Judicial Factories (Bankruptcy Cases)	39.28	60.71
Sequestrations Awarded	19.78	53.00
<u>Cessios</u> Wound Up	10.48	24.19

Source: calculated from 1896 Petition of Scottish C.A.'s against the SIA. It is apparent that 35% of these legal appointments were held by C.A.'s. As their qualifications to undertake this business became increasingly recognized by the courts, C.A.'s could expect that an increasing proportion of this work would be granted to them.

It was also envisaged that C.A.'s would discover new areas of employment requiring their specialized skill, ousting those who had previously occupied the position. In manufacturing and commerce,



the appointment of C.A.'s as managers, secretaries and company accountants could be entertained as the production process became increasingly complex resulting in the employment of specialized staff. The field was viewed as a "large and expanding one"; young C.A.'s, claimed the President of the SAE in 1894, "are ready on the slightest provocation to undertake any piece of general business which may offer itself to them". (62)

It was also difficult to predict specific developments that might widen the future field of employment.

#### c) Unpredictability

Comparatively recent attempts to foresee the future demand for accountants and other professionals have proved largely unsuccessful. (63) In medicine or teaching, for example, future personnel requirements can be partly envisaged on the basis of projections derived from demographic statistics. In accountancy, given the widening boundary and diversity of business and, the legislative sources of work, future planning during the nineteenth century would have proved particularly hazardous. Restrictions upon recruitment might have ensured labour shortages if unforeseen legislation resulted in a sudden or even gradual increase in the demand for C.A.'s.

There were, however, other reasons for the SAE to permit an unlimited supply of apprentices to become indentured which were less the cause of employment conditions and more to do with the attainment of occupational pre-eminence and the assertion of professional status.

#### d) Monopolistic Engrossment- The Exclusion of Professional Competitors

As an unregulated occupation, it was and is, possible for any individual to set up in business as an accountant whether qualified or not. The resultant ever present pool of unorganized and unqualified auditors during the 1854-1914 period who attracted a certain amount



of lower class business provided a safety valve to possible C.A. oversupply. The chartered societies could increase membership at the cost of greater competition as its effects were more likely to have been detrimental to unqualified accountants than to themselves. As the superior nature of C.A.'s qualification became increasingly recognized, it was assumed that the non-C.A. would suffer. While this pool persisted and a monopoly of business remained unsecured, the C.A. societies could churn out any number of members in order to dislodge competing unqualified 'accountants' who remained a stain on their attempts to assert the status of the whole profession.

In Edinburgh during 1854-1914 there existed a constant number of non-chartered accountants as illustrated below.

TABLE 2.7  
AVERAGE DECENNIAL NUMBER OF NON-C.A.'S PRACTISING  
IN EDINBURGH AND LEITH 1855-1914

Year	Average Number
1855-64	60.0
1865-74	82.4
1875-84	92.9
1885-94	87.1
1895-04	78.9
1905-14	64.3

Source: Edinburgh and Leith Post Office Directory 1855-1914

The number of unorganized accountants in Edinburgh declined from a peak of 95 in 1880 to 31 in 1914, as many joined the SIA and later the London Association of Accountants Ltd., societies that adopted a similar attitude as the C.A.'s in attempting to increase recruitment to exclude the unqualified. But these organizations were increasingly dislodged by the SAE; in 1884 there were 28 SIA members in Edinburgh, by 1914 there were 16. The Scottish C.A.'s attempts to monopolize business ensured that Scottish incorporated accountants: "Had not

the same kind of field for expansion as the society had in England and Wales." (64)

The expectation of an eventual business monopoly as public confidence in C.A.'s increased was actively encouraged by the SAE through its jealous preservation of the exclusive use of the 'C.A.' notation despite the claims of the SIA and Corporation of Accountants. The desire to maintain their position in the face of an alleged weakness has also to be examined as a possible cause of unlimited recruitment to the SAE. This weakness was exploited by the SIA in its petition of 1889-90 when it referred to the Scottish C.A. societies being:

... Strictly local in character, and can only be regarded as professional organizations for the three cities ... Nor are they, even in this limited area, completely representative of the profession, for in each of the cities named, there are many persons practising as Accountants, who, having been trained there or elsewhere, in the offices of non C.A.'s, did not, and could not enter the profession through the Chartered Societies. (65)

The Scottish C.A.'s in claiming to represent the accountancy profession in Scotland, had to assert that they were dominant in their own centres and more than purely local in character and membership. This was only feasible by increasing membership to dislodge local non-C.A. competitors and by establishing a large supply of C.A.'s widely distributed throughout Scotland and beyond its borders. Not only were SIA members "resident in all parts of Scotland", they were, between 1880 and 1890, also increasing rapidly in number (110 members in 1884 and 160 in 1889-90) giving added force to their claim of representing the national profession and therefore entitled to consultation with government on matters of occupational interest. There were indeed more accountants outside the C.A. societies in Scotland than within them throughout the second half of the nineteenth century. As late as 1910-11 there were 1227 Scottish C.A.'s of whom 822 practised in Scotland while the 1911 census enumerated 1908 accountants north of the border.

According to James Martin, corporate accountant in Glasgow, the result of the threat of alternative organizations to the Scottish C.A. societies was the expansion of C.A. membership irrespective of the demand for professional services in order to assert their numerical strength. The scenario, he claimed, was as follows:

Up till 1880, a quarter of a century after the date of the first charter, the admissions to the societies were few in number; but the Scottish Institute of Accountants was formed in that year, and the chartered societies discovered a new danger. Since that time they have increased their numbers rapidly, but not so fast as the number of accountants outside their bodies have increased. (66)

The establishment of the joint examination system in 1893 was an attempt, argued Martin, to unite three divided and local C.A. societies in Scotland as a response to the common threat. The high pass rate in C.A. examinations compared to those in law was Martin's proof that the occupation was being deluged with a supply of C.A.'s.

Although an increase in recruitment certainly did occur following the formation of the General Examination Board (GEB), the reasons, for this as we shall discover later in the chapter, were not solely due to Scottish C.A. fears of competition. The desire to develop a professional monopoly and maintain it was a longer term cause of unlimited recruitment. In order for the SAE to assert its professional status and position, it required a constant supply of new members for a further reason.

#### e) Financial Advantages of Unlimited Recruitment

Apprenticeship provided an excellent investment for the practising C.A. Not only did it confer the status of master, but the limited obligations it imposed were outweighed by its financial advantages. The master received a fee and was under no compulsion to pay a salary though it was customary to return the fee over the period of the indenture in increasing annual emoluments. By the fourth or fifth year the master benefitted from the services of a skilled man who



was better qualified than a clerk and did not require a high salary or any guarantee of employment once the contract of service was discharged. It seems likely under these circumstances that C.A.'s would be averse to rejecting parents or sons presenting themselves for apprenticeship whatever the state of their business.

From the perspective of the SAE an increasing membership was a highly desirable financial objective. A newly established professional organization was heavily dependent on admission and membership fees to meet the expenses of status enhancing acquisitions such as the purchase of permanent premises, a library, the employment of secretarial staff, the establishment of its own teaching capacity, publications, and investments to ensure long term security.

Even in some of the oldest established professions, income derived from members and recruits could form the major determinant of the state of the organization's finances and its ability to expend on various projects. The minute books and treasurer's accounts of the Faculty of Advocates, which can trace its origins back to 1532, illustrate the dependence upon the supply of recruits. The treasurer of the Faculty noted in 1847, for example, that: "The Faculty would have nothing to depend on in the future but the annual fees of Intrants, whose average number had greatly fallen off of late years. The most rigid economy would therefore be indispensable." (67)

In that year 96.60% of Faculty income was derived from entrance fees. Subsequently, committees investigating Faculty funds were regularly established and on occasions extra income was raised by appeals to members in years of few intrants. Eventually, annual intake became so low that sufficient funds to maintain the Advocate's Library could not be secured, resulting in the establishment of the National Library in 1925 financed by the State. A whole series of other projects had to be postponed until the number of intrants increased: library



extension, electric lighting, purchase of books and salary increases for Faculty staff.

Except in occupations where the State imposed limits on intake, such as in the civil service and the armed forces, other nineteenth century professional organizations, according to their own peculiar circumstances, were generally under similar pressures as the SAE to ensure that recruitment continued at a level determined by the supply of individuals presenting themselves for entry rather than by the level of demand for professional services. Architects and engineers, for example, were during the nineteenth century, undergoing the process of professionalization and were occupied in a vocation which, like medicine, could be practised world wide. Given then, that the recruitment to the professions was not generally limited by the demand for services or by organizational impositions beyond those necessary to maintain professional status, how can levels of recruitment be explained ? What factors generated the supply of recruits inducing nineteenth century professional expansion ?

##### 5) The Social Forces of Occupational Expansion

The answers to these questions and the reasons why the professions experienced such growth despite their numbers outrunning the demand for their services and thus producing frequent overcrowding, lie in the very nature of nineteenth and early twentieth century society itself and the relationships between the strata within it. Changing evaluations of the status attached to certain occupations and the aspirations of parents from lower ranking vocations with the means to ensure that their sons could enter those of a higher prestige than their own, were the central factors generating the supply of recruits to the professions.

a) Status, Social Aspiration and the Supply of Recruits

A major social status division of the Victorian and Edwardian period, and one of especial significance to this study, was that between the 'professions' and 'trade'; the latter comprising the mercantile and shopkeeping strata. The distinction rested partly upon the fact that the professions had been long associated with, and patronized by, landed families and were the desired occupations for their younger sons. The altruistic nature of the professions and the source of their income being derived from fees as opposed to the profits of trade, likened them to the gentry. As Crew recognized as late as 1925:

The difference between trade and a profession is clear. The essence of the former is that its only criterion is the financial return which it offers to the individuals concerned. The essence of the latter is that though men enter it for the sake of livelihood, the measure of their success is the service which they perform, not the gains which they amass. (68)

Tradesmen were tainted with their pursuit of money, the absence of honourable professional rules and lack of public usefulness and worth. In the later nineteenth century, as increasing value became attached to the receipt of a liberal education and meritocratic qualification, tradesmen also became distinguished from professional men by their comparative lack of academic training. The popular vision was of the self made tradesman, an uneducated profitmaker as against the highly trained, specialist, professional. Hence, in 1870, it was asserted that "It used to be thought that the professions only required brains, and that for trade anyone would do." (69)

Further status divisions were evident throughout the remaining levels of the social structure between classes, occupations and neighbours. The shopkeeper was distinguished from the artisan by his manual labour, the latter was respected for his skill, income and respectability by the labourer. The crucial point with regard to recruitment here is that individuals were conscious of their social

position and of the reference groups occupying a higher or lower status than their own. The socially ambitious among these groups were determined to improve their position. A contributor to Blackwood's Magazine in 1867 asserted that: "However humiliating the fact may be, the truth, I suppose is undeniable: we do all of us, with very few and remarkable exceptions, make either the maintenance or the improvement of our social standing a very important object of life". (70)

One means of social status improvement was the adoption of certain characteristics of life style or the acquisition of relevant material consumables associated with those in the higher social scale. A further, more enduring and desirable mark of social advancement with the potential for generational status enhancement was to attempt the entrance of a son into a higher occupation than one's own. The aspirations of increasing numbers of middle class, and later, upper working class, parents for the upward mobility of their sons combined with the financial means to carry through their desires, largely explain the expanding supply of recruits entering the professions during our period.

The occupational consequences of these intergenerational ambitions can be illustrated by examining the position of the late nineteenth century clerk. (71) The quest for genteel status and the social aversion to 'trade' among many middle and upper working class parents, ensured that a mass of sons were entered into training for an occupation irrespective of the demand for their services. The resultant overcrowding was tolerated due to its financial benefits for employers in the form of low salaries. The situation was admirably portrayed by F. Devanant in 1870 who quoted correspondence from the Daily News concerning the lamentable plight of the city clerk and the explanations for their position. Anxious parents and unemployed or underpaid clerks complained of an overstocked labour market due to the results of "the false pride of genteel people", (72) and:



... A growing dislike to manual labour amongst the lower section of the middle class which is painfully apparent to those who see much of commercial life. Parents are eager to get their sons into houses of business where they may maintain the appearance if not the standing, of gentlemen. The City is crowded with well educated lads, who are doing mens work for boys wages. (73)

Furthermore, the problem was worsening:

It is quite useless to argue with parents and urge the propriety of sending boys to learn a trade; the idea of a lad returning from his work in the evening with dirty hands and clad in fustian or corduroy, is quite shocking to the respectability of Peckham and Camberwell, and so the evil is perpetuated, and the prospect of the clerk becomes more gloomy from year to year. (74)

One individual recalled that his entrance into trade due to the lack of opportunities in clerking resulted in: "My clerk friends gave me up. 'Wearing an apron !' they remarked, and brushed their seedy black when passing." (75) This was despite the fact that his income rose from £60 to £800 a year in six years compared to their constant £180-200. The demand for appointments among an increasing pool of eager candidates was said to be "like a scramble of minnows for a piece of bread." (76)

The similar social distinction between professions and trade largely explains the excessive growth of the former. As Devanant continued:

... In spite of much levelling that has gone on, an ideal difference still exists between the class of traders and the class of professionals ... it is certain the opinion prevails, that a member of the trader class gains by transfer to the professional....

.... Many and varied talents are lost to society by this insane worship of mere gentility; boys whether well or ill adapted for a commercial career are forced into houses of business. (77)

Others noted that such social distinctions were worsening. The Spectator claimed in 1889 that: "Caste feeling, which always feeds the professions, grows stronger than ever in certain sections of the community." (78) And, such sentiments were not confined to London, in 1900, for example it was asserted that:

Prosperous retail shop-keepers in our provincial towns send their sons to college, with the exalted notion that they must never demean themselves by soiling their hands, by wearing an apron, or by standing behind a counter as their fathers have done; but must seek for 'appointments' in the civil service or in one of the increasing number of what are euphoniously called 'professions', by which they will be able to earn large salaries with little work, to wear a frock coat and a silk hat, and be addressed as 'Esquire'. (79)

The consequence of this 'absurd prejudice' was a glutted labour market over a long period as there were "hundreds of applicants for almost every clerical or professional situation." (80)

One particular trait of professional occupations was increasingly attractive to parents considering vocations for sons; their claim to 'learned' status which was reflected in the spread of entrance by examination in the professions and the consequent expansion of middle class education to accomodate the change. As increasing numbers attended the appropriate schools, a further supply of potential recruits was generated. Parents, having incurred the expense of acquiring the required education for their children were likely to have been eager to ensure that sons entered a 'learned' vocation irrespective of the necessity for more practitioners in the professions.

b) The Expansion of Middle Class Education and the Supply of Recruits

Just as the emulation of certain life styles, consumption patterns and the occupational advancement of sons were status-enhancing attributes, so the education of offspring at certain institutions was a significant imitation. Attendance of sons at prescribed schools enhanced parental status in that it associated them with a higher social milieu and allowed sons to gain the necessary paper and social qualifications for entry to an occupation of greater status. Consequently, during the second half of the nineteenth century especially, increasing numbers of middle class sons entered schools that prepared their scholars for entrance to the professions.

Musgrove has explained the situation in England. (81) During the early nineteenth century increasingly wealthy middle class parents anxious that their sons should secure social advancement through association with landed offspring, sent them to public schools. This resulted, after the 1820s, in a great expansion of such institutions and in the number attending them. The nature of school society and curricula was designed for preparing individuals for a high expenditure and genteel future and produced generations of scholars with attendant expectations. As the numbers at public schools expanded so did the number of scholars expecting to enter suitable areas of employment in order to satisfy the necessary financial and social conditions of the lifestyle for which they had been prepared.

This pressure was compounded by a further development. The reforming movement from the 1850s to base professional entrance upon examination and merit developed from the marginal professions (which were keen to establish their academic standing) to the traditional and meant that the public schools needed to provide their scholars with the necessary certificates. This they were first to do. Consequently, not only were increasing numbers of sons attending schools which imbued them with expectations of entering a profession, they were also educationally prepared for future 'learned' professional status and envisaged entrance to occupations of a nature commensurate with that standing. Fathers were likely to have been increasingly averse to sending suitably educated, academically qualified sons into non-professional, non-learned occupations.

The result of these tendencies were, so Musgrove claims "a formidable increase in the output of educated young men after the mid-nineteenth century." (82)

Contemporaries noted the same consequences of educational expansion in increasing the number of:



... The educated who desire to live by their brains, and, if possible, by the professions recognized as conferring a diploma of presumable culture ... or desire for 'a life in which ability tells'. (83)

Furthermore, as meritocratization extended into non professional occupations and education was increasingly realized as a means of improved social status, and as increasing numbers of scholars from wider social origins gained expectations of upward mobility, the process was filtering down beyond the middle classes by the late nineteenth century. In 1889 The Spectator noted the increased numbers expecting to enter higher, mainly professional, occupations due to: "That thirst for education which it is in our day the ambition of legislators to gratify, and from that desire for refined life which is its necessary result." (84)

The consequence was that the number of educated men desirous of entering learned vocations "bears no proportion to the increasing numbers of those who contend for it". (85) Parents increasingly complained during and after the 1880s of not being able to place educated sons: "The journals mention almost every week the hundreds of applicants for the smallest vacancy which an educated man can fill." (86)

A futuristic piece published in 1893 by Walter Besant provides an excellent example of contemporary attitudes toward the impact of educational expansion on social ambition and the supply of recruits to the professions. Besant argued that the expansion of working class education would create a social revolution during the twentieth century resulting in the 'Conquest of the Professions by the People'. During most of the nineteenth century the professions were closed to all but a few scholarship-winning working class sons. The extension of post elementary and technical education from the mid 1880s created a great increase in the number of ambitious manual workers' sons.

Attendees at such institutions: "Thought that to be a man of books was better than to be a man with a saw or a plane. Ambition seized them- seized them by tens of thousands; they would rise. Learning was their stepping stone." (87) Educated sons would strive to enter the middle classes. No one having learnt integral calculus, he claimed, would desire to adopt his father's occupation as a cabinetmaker. As working class education expanded so the number of social aspirants would increase to create an 'upward pressure' to enter the professions regardless of the need for their services: "Then followed a rush into the Professions as had never before been witnessed. Already too full, they became at once absolutely congested and choked. Every other man was either a doctor or a solicitor." (88)

In the very long run the ultimate result envisaged was a devaluation of professional income and status ensuring a return of working class sons to the more remunerative trade and craft employments. Although a far sighted perspective, the significance of Besant's work lies in its continual assumption that the demand for professional services would not limit the flood of recruits except in the very long term. Besant was also not alone in focusing attention on the education system as a cause of overcrowding in the professions. Public schools in particular received considerable criticism concerning their inability to satisfy the expectations that they had imbued in scholars and their unsuitability for preparing sons for a more lucrative career in commerce rather than the professions.

The Cornhill Magazine in 1903 summed up the concern expressed by disillusioned parents expecting that a public school education was the avenue to a secure professional employment for their sons:

"My youngsters' a good steady fellow, did capitally at school, took a high class in Mods, and his tutor says he'll do the same in Greats; but what's the practical value of a so called liberal education in the real struggle of life ? He has to earn his own keep, and to make his own way. The open professions are hopelessly crowded... Are the Public Schools a failure, or is the 'Varsity played out' ? for neither of them seems to have fitted him for the future." How often one hears this bitter wail from a distracted parent ! (89)

### c) The Supply of Recruits and Occupational Expansion

Late nineteenth and early twentieth century journals and career guides were universal in their assumption that the interrelated forces of status acquisition and educational expansion resulted in an oversupply of sons qualified for, and entering, the professions. The ever-increasing numbers of professional men relative to the amount of business available ensured increased competition and adversely affected income levels. The problem was considered to be one of deepening severity and was not being remedied by the laws of supply and demand in the professional labour market. As early as 1868 Chamber's Journal reported that:

What is to be done with<sup>a</sup> gentleman's sons, is a question of growing difficulty. The old genteel professions are getting overdone... Educate him to be a lawyer- he may never get a brief, or miserably hang on for years, picking up now and then a few guineas. Make him a doctor- what a struggle to get into practice. Rear him for the Church- worse and worse. (90)

Twenty one years later impressions were that the situation was unchanged if not worse:

... Everyone knows that in every profession the young are more and more disappointed, that the competition grows ever keener, and that the numbers who admit that they make absolutely nothing is becoming bewildering. The Bar declares itself starving; the solicitors lament the proportion who remain clerks half their lives; the State service is besieged with applicants for examination; and medicine is positively choked with men who strive, contend and intrigue for appointments and 'practices' of £50 and £100 per year. (91)

Partnerships were reported as becoming more expensive and the increased cost of living in the face of demands to lead a 'civilized' lifestyle were such that there was great financial and psychological



pressure on many professional men. The Spectator in 1895 estimated that the chances of a professional earning £800 a year were 50% less in that year than they had been thirty years previously. (92) In 1907 it was claimed that many educated sons of excellent families were "straining every nerve to get work", and that:

There probably never has been a time ... when so many men of good education and good social standing, the majority between the ages of 20 and 40, were in want of work as now; and certainly there never was a time when there seemed to be so few vacancies suitable for men of this class. (93)

The advice given to these unfortunate individuals was consistent throughout the period: ignore social prejudice and enter trade. This was the sector of greatest opportunity and financial reward. Yet, despite the guidance, few appeared to have followed it and the journals which advocated it were themselves sceptical of their impact. (94) The antipathy toward a career in trade was not dying out despite claims to the contrary; as late as 1907 The National Review was still asserting that:

... Very soon many well educated men who primarily were intended to be barristers, doctors, solicitors, clergymen, Army officers, and so on, will begin seriously to consider the advisability of entering trade. For the disdain with which our fathers and grandfathers used to look upon men engaged in trade is rapidly dying out. (95)

The continual relevance of such social prejudices is indicative of the insignificance of salary equilibrium in determining occupational expansion. Career choice was consistently based largely upon parental preferences concerning perceived status acquisition for themselves and for sons, the ability to make a living was of secondary and not of immediate importance to parents considering the vocational direction of their sons. For example, an article entitled "Social Ambitions" that appeared in Blackwood's Magazine in 1867, considered that the activities of all were governed by three motivations: working for money; working to secure leisure; and:

... Aiming at position, rank, influence in some shape; and with a view to this, we are willing to spend freely the money which some hoard, and to sacrifice personal indulgences which make all the happiness of others. No one can doubt that this last class of motives is the highest of the three. (96)

Hence, the supply of sons entering the professions which did not set limits to annual intake, remained unabated despite the obvious financial advantages of entering alternative vocations.

Blackwood's Magazine in 1894, referring to the legal profession noted that: "It seems incomprehensible that people should keep crowding into a profession which, if we are to judge from the average earnings of its members, is certainly the least remunerative in the world." (97) Twenty four years previously, Devanant had suggested the reason for this situation. He challenged aspiring lawyers who were essentially motivated by the 'influence' attached to the profession to consider "whether his forte, his genius, his taste, or whatever else he may call it that leads him on, be real or spurious." (98) In 1903 the Cornhill Magazine noticed that although barristers expressed displeasure at their earnings, they were satisfied with their occupational and cultural status. (99) Similarly, one clergyman expressed a fear in 1899 that the Church might be elected as a vocation for those seeking influence and social importance rather than for religious reasons. (100)

Besides the continued maintenance of occupational status differences and prejudices, other social factors should be recognized in explaining why the supply of recruits to various overstocked professions remained apparently unabated despite the financial disadvantages.

Firstly, recruitment preferences toward overcrowded professions were probably perpetuated by interfamilial competition. Having uncles, cousins or brothers in professional occupations ensured that entering any alternative vocation was a derogation of family and individual

status: "The lad who has brothers and cousins in the Church, the Army, the Civil Service, at the Bar, or in Medicine, will not, as a rule, become a police court reporter." (101)

Secondly, parents perhaps placed too much faith in education and in the professional qualification system. Many middle class parents appear to have assumed that once their sons had attended a public school and gained a professional diploma, the field of employment opportunity was relatively open and some progress and a decent living were assured. These perceptions were re-inforced by the many examples of those reaching the pinnacle of their vocations. Career handbooks often claimed that despite overcrowding there was always room for the most able in the professions and those who failed to excel were generally assumed to have suffered from personal defects which might be remedied by some strict parental discipline or individual improvement: "Hundreds have only themselves to blame for failing to succeed, yet it is a truism that many seem not to be aware of." (102)

#### 6) The Supply of Recruits to the Society of Accountants in Edinburgh 1854-1914

##### a) The Social Background

It is clear from the <sup>e</sup>forgoing analysis that professional expansion has to be examined in the context of the underlying social forces and relationships that generated a supply of potential recruits. The growth of the SAE has therefore, to be analysed in these terms.

Edinburgh, in the 1850-1914 period, the source of the majority of SAE recruits (see Table 3.13), was notable for a social structure and a popular mentality that was especially likely to have ensured a high level of parental motivation and ambition in favour of entrance to the local professions. The acute division between many distinct status strata and social snobbery were renowned characteristics of



the population of Edinburgh. An obsession with social status and its enhancement led to the population being characterized by 'pride and poverty' or 'piecemeal and pianos': expenditure on conspicuous material acquisitions and social progress was given priority over a balanced diet. An Edinburgh lamplighter described the social pretence of his city thus in 1911: "Its the one being better than the other, and having a grander 'ouse than the other and general 'puttin' on. My wife says its äal red 'errings and pianofortes in Edinburgh". (103)

Heiton observed a mid-nineteenth century population highly conscious of social placement coupled with a fierce desire to improve its position in the hierachy. He claimed that "the pressure upwards has become a war of pride and envy between caste and caste, and the entrenchments become the firmer and firmer as you ascend". (104) Writing half a century later, Keith considered that the social scale could be divided in Edinburgh not on the basis of occupation or social class, but into four classes of varying levels of motivation and aspiration. At the head were "people who count in the social scale" (105)- the old nobility and professional groups who had effectively reached the top. Secondly, "people who think they count"- successful professionals and wealthy tradesmen, "creepers" seeking entrance to the first class. Thirdly, "people who hope to count"- the ambitious, snobbish and arrogant. Fourthly, "people who don't care a brass farthing whether they count or not, so long as they are happy"- despised by those above them though unpretentious, honest and hardworking.

The distinction between professions and trade was also particularly acute in a city socially and culturally dominated by the former and in which a high regard was held for academic excellence. Income derived from commerce was considered inferior to that from professional fees. According to Heiton: "of all the places in the kingdom Edinburgh is

that in which the 'New Man' has the least chance of being received into the old ranks." (106) This prejudice persisted at the turn of the century. Keith noted that although outsiders recognized the importance of brewing in Edinburgh: "As for the inhabitants of that city, they make no boast of brewing or anything else which smacks of trade or traffic." (107) Similarly, shopkeepers, with their marginal middle class status were reputed to have been constantly striving at social emulation of the professional classes in terms of residence and consumption patterns. Their children were apparently highly motivated toward social advance out of the 'trade' class.

There appears to have existed then, in Edinburgh, a highly status conscious population, with attendant designs to move up the social scale intragenerationally through material improvement, and intergenerationally by ensuring that sons moved into more respectable, mainly professional, occupations.

This quest for social advancement was reflected in Edinburgh's position as a major and expanding nineteenth century centre of middle class education. The local public schools and the university produced large numbers of sons motivated to professional recruitment, particularly from the 1870s expansion in private secondary education. Additionally, many aspiring sons from outwith the city were reputed to have migrated to Edinburgh to take advantage of educational facilities and to enter the Edinburgh based professions. Not surprisingly, these factors generated a substantial supply of entrants to the local professions - with the result that they became overstocked. In 1908 the aspiring professional was said to have had:

...So many cultured rivals to contend with that we often find him content to hold his cravings for fame and distinction as satisfied with the position of teacher, law clerk, newspaper reporter, Civil Service clerk, or druggist's assistant. (108)

Edinburgh was said to have had an "abnormally large" number of unemployed professional people. (109) It was almost considered more respectable to remain as an idle impoverished professional maintaining a certain independence than it was to dirty one's hands with trade.

Though these socially induced pressures to professional recruitment were especially virulent in Edinburgh they were not exclusive to the Scottish capital. Despite a less rigid social structure in Glasgow and Dundee, for example, merchants and manufacturers often desired an improvement in their family's standing by the entrance of certain sons to the professions.

These social forces should be recognized as we proceed to examine the growth of one of Edinburgh's newer professions that accommodated a proportion of the supply of eager recruits: that of chartered accountancy.

#### b) The Expansion of the SAE

The major periods of expansion in SAE recruitment, as revealed in Figure 2.4, were the 1850s and 60s, the mid 1870s to the early 80s, and the mid 1890s to the late 1900s (see also Figures 7.2 and 7.3 for annual recruitment trends). Preceding each of these periods a vital event occurred that effectively induced a subsequent increase in the number of indentures contracted by increasing the attractiveness of the profession as a vocation to parents and sons.

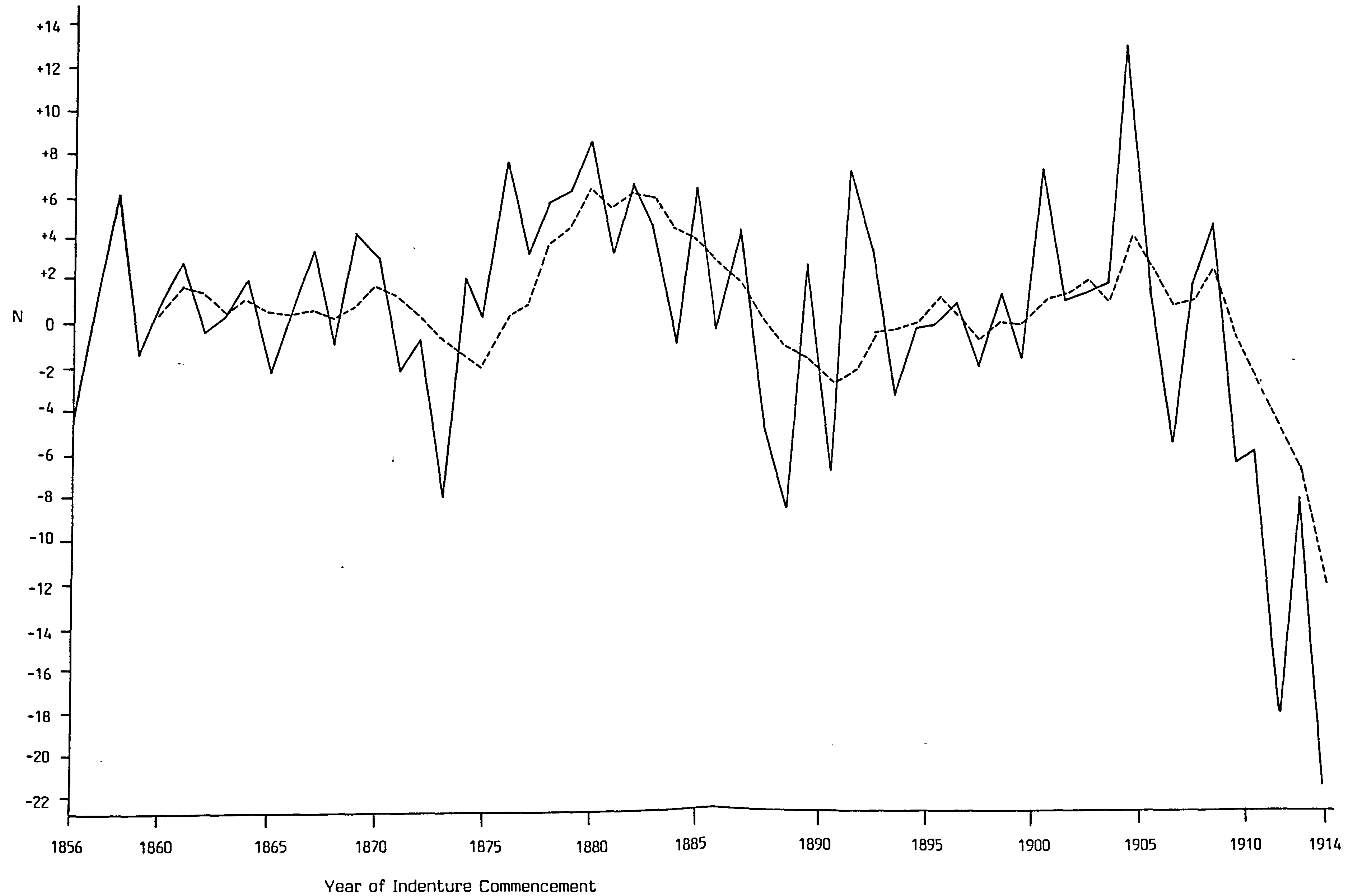
The formation of the Institute and its subsequent incorporation confirmed the professional status of accountants in Edinburgh and it consequently became perceived by parents as a suitable vocation for sons. An organized profession with entrance based on the acquisition of a liberal education induced more parents to consider the occupation for sons than its unorganized, lower status predecessor.

From the late 1860s to the early 70s the rate of expansion in



FIGURE 2.4

DEVIATION FROM LINEAR TREND OF THE NUMBER OF SAE INDENTURES  
CONTRACTED AND INCLUDED IN THIS STUDY 1856-1914  
(WITH FIVE YEAR MOVING AVERAGE)



recruitment declined. The likely cause was that compared to alternative professions, the SAE's unsophisticated system of examination and qualification was increasingly less attractive to parents who desired that their sons enter occupations that would take advantage of their expensive education (this is further discussed in chapter 4). This SAE deficiency was remedied, and the trend in recruitment arrested, from 1873 when a comprehensive three-tier system of professional examination was introduced. Thenceforth, C.A.'s could lay claim to membership of a 'learned' profession. The SAE thus became a more alluring career alternative to parents anxious that their sons should enter such an occupation for which they had been academically prepared. The extent to which the SAE attempted to present itself as a learned organization to middle class parents can be measured by the emphasis placed on the encouragement of academic excellence among apprentices through the introduction of money prizes and bursaries to the most successful performers in examinations. These awards constituted 40% of total SAE expenditure between 1873-9.

Similarly, the expansion of the mid 1890s and 1900s also appears to have followed a significant event in the SAE's history; the establishment of the GEB in 1893. This, in introducing a centralized and uniform examination system and standard of entrance to the three Scottish C.A. societies, enhanced the perceived academic and professional value of the C.A. qualification to parents considering the occupation as a possible career option for their sons.

Additionally, the 1893 changes increased the attractiveness of the C.A. profession in a further respect. It was an expression of national unity among the three separate Scottish societies and formed the first institutional move in the development of a Scottish C.A. organization. The English and Irish C.A. societies had been strengthened and their qualification became of wider recognition, due to their singular,

centralized structure. Previous to 1893 the separate Scottish C.A. societies had been accused, as we have seen, of localization by the SIA. Any son entering the SAE during the 1880s when the organization was threatened by a series of petitions and litigations, would have been trained for a profession with an uncertain future, from 1893, however, the SAE apprentice could envisage becoming a member of a more united profession. As James Martin claimed in 1897:

Before the action of the SIA and Corporation of Accountants the three C.A. societies were separate entities. Perhaps I ought to say non-entities ... But when the Corporation of Accountants was formed, the three societies found it convenient to combine against the common danger. (110)

The 1893 reforms were recognized as having been of great significance within the C.A. profession. The Accountant's Magazine considered that they had marked:

... The commencement of a new era in the history of the profession in Scotland. From that time the societies, in all public questions have acted as one body, and, so united, have become of tenfold greater public importance. The title 'Chartered Accountant' has become of one value throughout Scotland and that value is now universally known as of the highest. (111)

The official centenary history of the ICAS recognized the potential impact that these events had upon recruitment. While noting that C.A.'s business had increased during the post 1893 period, it admitted that "it is probable that the parents of young men now realize that the profession offered a discipline and a system of training and examination that were progressive and constructive." (112)

### Conclusions

The <sup>E</sup>forgoing analysis illustrates that traditional explanations of nineteenth and early twentieth century professional expansion in terms of the growth in the demand for occupational services resulting from the increasing sophistication of the urban-industrial economy are much too simplistic.



Changes in workload only partly influenced recruitment and the regulating mechanism implied by the hypothesis and adhered to by contemporaries, was prevented from perfect operation. The laws of demand and supply were effective in determining the rate of professional growth in only the very long term, their impact was delayed or rendered insignificant and they imposed only very indefinite upper limits to occupational expansion in the short and medium term.

A number of features of the professions themselves and of society prevented the demand for professional services acting as the prime determinant of the intake of recruits. The forces of professionalization acted to permit the entrance of all qualifying applicants in order to assert organizational strength and security irrespective of their need in the labour market. Underlying social and educational pressures generated an increasing supply of candidates motivated to, and qualified for, recruitment. These social forces were so virulent that the level of professional income did not always act as a regulator of the intake of recruits; income considerations were secondary to those whose main objective was to attain 'professional' status.

The SAE experienced its greatest periods of expansion following institutional changes that enhanced its professional and learned standing and therefore satisfied the demands of increasing numbers of parents determining their sons' vocational direction on the basis of the occupations that could claim these attributes. How was it though that parents became aware of this relatively new profession of chartered accountancy as a career option for their sons ? This is a vital question that requires investigation if we are to fully understand the process of occupational expansion and the factors determining the social origins of recruits to the professions.

## NOTES

1. A Guide to the Accountancy Profession (London: Gee & Co., 1895), p. 1.
2. J. Howden, C.A., "The Profession in Scotland", The Accountant 20 (1894) p. 646.
3. Ibid., p. 646.
4. Ibid., p. 649.
5. The Accountant's Magazine 16 (1912), p. 1.
6. Privy Council, "SIA Petition", Appendix to the Petition of the Scottish Institute of Accountants for Grant of a Royal Charter, (1889), p. 2. (ICAS Collection, National Library of Scotland).
7. A cessio bonorum differed from a sequestration in that the bankrupt conveyed to his creditors not only his assets at the date of sequestration, but also his subsequent income. It provided relief from severe laws of imprisonment for debt- the pursuer could claim in court that his debt was due to innocent misfortune and had to present a statement of his affairs to prove it. Originally cessios were exclusively before the Court of Session from which source most SAE appointments were derived. See W. Bell A Dictionary and Digest of the Law of Scotland (Edinburgh, 1861), pp. 148-50.
8. Howden, "The Profession in Scotland", p. 650.
9. The Scottish Accountant 1 (1893), p. 96.
10. See The Accountant's Magazine 2 (1898), p. 492.
11. The Scottish Accountant 1 (1894), p. 158.
12. The Annual Reports of the Accountant in Bankruptcy are contained in West Register House, Edinburgh (CS 322 series). The statistics are for the year ending 31st October. Court bankruptcy statistics do not include liquidations of registered companies which are recorded by the Registrar of Companies for Scotland. "Judicial Statistics for Scotland" appear from 1868-1914 in Parliamentary Papers.
13. Cessio statistics from the Accountant of Court are also available in West Register House (CS 322 series); they represent new cessios before the Court of Session.
14. Privy Council, "SIA Petition", In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter, (1896) (Scottish Dept., Edinburgh Central Library). This claimed that the Edinburgh C.A.'s received the bulk of factory work under the 1849 Act, that is, Court of Session factories. From 1881 the Sheriff courts could also award factorial appointments though only a small proportion of this mainly provincial work went to SAE members. Similarly, appointments under the 1889 Act were not numerically significant to Edinburgh C.A.'s compared to those under the 1849 Act. See Table 2.6.
15. Statistics of the number of joint stock companies registered with Lothian offices were derived from the annual reports of the Board of Trade in Parliamentary Papers until the firm's address was no longer provided (from 1900). Thereafter figures were taken directly from the books of the Registrar of Companies for Scotland kept in West Register House (BT.1 series). The number of liquidations could be derived only from the latter source.

16. Small scale appointments formed the major proportion of work in the small offices. In 1896 Mr W. C. Smith acting on behalf of the SIA in its claim for incorporation stated that: "The greater mass of the accountancy business by which the profession lives and makes its money, is the private audit of commercial books." W. C. Smith, Privy Council, "Speeches by Counsel", In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter, (1896), p. 92-3. (Scottish Dept., Edinburgh Central Library).
17. Privy Council, "SIA Petition" (1896), p. 65-6.
18. The Accountant's Journal 23 (1906), p. 383.
19. The Scottish Accountant 3 (1899), p. 57.
20. Brown, A History of Accounting and Accountants, p. 332.
21. The Scottish Accountant 3 (1899), p. 57.
22. Accountant's Student Journal 1 (1884), p. 347.
23. Martin, The Accountant Profession: A Public Danger, p. 15.
24. Ibid., p. 21. See also The Scottish Accountant 1 (1893), p. 70.
25. The Scottish Accountant 1 (1893), p. 104.
26. Mr Finlay, Q.C., M.P., Privy Council, "Speeches by Counsel", In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter, (1890), p. 25. (Scottish Dept., Edinburgh Central Library).
27. See Martin, The Accountant Profession: A Public Danger; Idem, The Accountant 'C.A.' Case: Was there a Misapplication of the Law (Glasgow, 1896); Idem, Did The Devil Win the Toss; Idem, The Sanctification of the Lie; Idem, The Accountant Squabble.
28. McClelland, The Origin and Present Organization of the Profession, p. 11.
29. W. H. Smith, From Constable to Commissioner (London, 1910), p. 28.
30. F. Musgrove, The Migratory Elite (London, 1963), ch. 2.
31. "The Outlook of the Professional Classes", The Spectator 63 (1889), p. 363.
32. W. C. Gully, Careers for Our Sons: A Practical Handbook for Parents (Carlisle, 1904), p. 201.
33. M. L. Pechell, Professions for Boys and How to Enter Them (London, 1898), p. 142.
34. B. Tozer, "The Unemployed Gentleman", National Review 49 (1907), p. 598.
35. Finlay, "Speeches by Counsel" (1890), p. 8.
36. The Incorporated Accountant's Journal 24 (May 1913).
37. Brown, A History of Accounting and Accountants, p. 335.
38. The Accountant's Magazine 28 (1924), p. 509.
39. Musgrove, The Migratory Elite, p. 28.
40. Personal letter, 20th November 1984 from a C.A. apprenticed 1907-12 who wishes to remain anonymous.
41. B. Worthington, Professional Accountants (London, 1895), p. 41.



42. The Accountant 20 (1894), pp. 693-4.
43. The Scottish Accountant 1 (1894), p. 214.
44. The Accountant's Magazine 8 (1904), p. 245.
45. see The Accountant's Magazine 7 (1903), p. 187.
46. The Accountant's Magazine 9 (1905), p. 30.
47. The Accountant 20 (1894), pp. 693-4.
48. The Accountant's Magazine 28 (1924), p. 510.
49. For instance, see: G. Orwell, The Road to Wigan Pier (London, 1937), ch. 8.
50. The Accountant's Magazine 9 (1905), p. 29.
51. The Accountant's Magazine 7 (1903), p. 32.
52. The Accountant's Magazine 28 (1924), p. 285.
53. The Accountant's Magazine 29 (1925), pp. 290-2.
54. A. A. Garrett, History of the Society of Incorporated Accountants 1885-1957 (Oxford, 1961), p. 3.
55. Finlay, "Speeches by Counsel" (1890), p. 34.
56. The Accountant's Magazine 11 (1907), p. 137.
57. The Accountant's Journal 8 (1890), p. 125-6.
58. Finlay, "Speeches by Counsel" (1890), p. 35.
59. See: "Is a C.A. fit to Practice in any part of the World", The Accountant's Magazine 11 (1907), pp. 85-7.
60. The Accountant's Magazine 11 (1907), pp. 1-4.
61. The Accountant's Student Journal 1 (1884), p. 347.
62. Howden, "The Profession in Scotland", p. 646.
63. For example, see: D. Solomons with T. M. Berridge, Prospectus for a Profession: The Report of the Long Range Enquiry into Education and Training for the Accountancy Profession (London, 1974), pp. 130-1.
64. Garrett, History of the Society of Incorporated Accountants, p. 64.
65. Privy Council, "SIA Petition" (1890), p. 1.
66. Martin, The Accountant Profession: A Public Danger, p. 19.
67. Treasurer's Statement, Annual General Meeting of Faculty, 20th January 1847, "Minute Book of the Faculty of Advocates 1843-61", p. 119.
68. A. Crew, The Profession of an Accountant (London, 1925), p. 12.
69. F. Devanant, What Shall My Son Be ? : Hints to Parents (London, 1870), p. 6.
70. "Social Ambitions", Blackwood's Magazine 101 (1867), p. 541.
71. See: G. Anderson, Victorian Clerks (Manchester, 1976) and D. Lockwood, The Blackcoated Worker: A Study in Class Consciousness (London, 1958).
72. F. Devanant, Starting in Life: Hints to Parents on the Choice of a Profession or Trade for their Sons (London, 1881), p. 160.

73. Ibid.
74. Ibid.
75. Devanant, What Shall My Son Be ?, p. 196.
76. Devanant, Starting in Life, p. 160.
77. Devanant, What Shall My Son Be ?, pp. 7, 162.
78. "Outlook of the Professional Classes", p. 363.
79. Mercator, Reasons of Failure and Roads to Success (Walsall, 1900), p. 1.  
See also: "Maxims by a Man of the World", Chambers Journal 4th series, 45, p. 468.
80. Mercator, Reasons of Failure, p. 1.
81. F. Musgrove, "Middle Class Education and Employment in the Nineteenth Century", Economic History Review, 2nd series, 12 (1959-60), pp. 99-111.
82. Ibid., p. 102.
83. "Outlook of the Professional Classes", p. 363.
84. Ibid.
85. Ibid.
86. Ibid.
87. W. Besant, "The Upward Pressure", Scribner's Magazine 13 (1893), p. 592.
88. Ibid., p. 595.
89. "Prospects in the Professions", Cornhill Magazine, n.s., 15 (1903), p.118.
90. "What to do With My Sons", Chamber's Journal 4th series, 5, (1868), p. 342.
91. "Outlook of the Professional Classes", p. 363.
92. "The Professions verses Trade", The Spectator 75 (1895), p. 720.
93. Tozer, "The Unemployed Gentleman", p. 600.
94. "Professions verses Trade", p. 720.
95. Tozer, "The Unemployed Gentleman", p. 599.
96. "Social Ambitions", p. 541.
97. H. E. M. Stutfield, "Celibacy and the Struggle to Get On", Blackwoods Magazine 156 (1894), p. 783.
98. Devanant, What Shall My Son Be ?, p. 25.
99. "Prospects in the Profession", Cornhill Magazine , n.s., 13 (1902), pp. 471-83.
100. D. MacLeane, "The Church as a Profession", National Review 33 (1899), pp. 945-55.
101. A Veteran Journalist, "Journalism as a Career", National Review 32 (1898-9), p. 212.
102. Tozer, "The Unemployed Gentleman", p. 598.
103. J. Bone, Edinburgh Revisited (London, 1911), p. 250.
104. Heiton, The Castes of Edinburgh, p. 7.

105. A. Keith, Edinburgh of Today (Edinburgh, 1908), pp. 204-11.
106. Heiton, The Castes of Edinburgh, p. 280.
107. Keith, Edinburgh of Today, p. 9.
108. Ibid., p. 30.
109. Ibid., p. 37.
110. Martin, The Sanctification of the Lie, p. 37.
111. The Accountant's Magazine 5 (1901), p. 140.
112. ICAS, History of the Chartered Accountants of Scotland, p. 45.



### III The Determinants of Career Selection

Newly instituted professional organizations of the nineteenth century were confronted with the problem of advertising themselves as an alternative career option to the supply of sons aspiring to enter the professions. This was due to the often localized and relatively small scale nature of their operations during their early existence.

The new occupational organization however depended on a constant influx of members. Not only was this a financial necessity, it was also vital to maintaining the provision of professional services, and to the assertion of occupational presence and status. 'Professional' status also increasingly depended upon exhibiting certain organizational traits which effectively contradicted the objective of increasing membership. Recruitment was restricted by the existence of entrance fees and an examination system to ensure the proficiency of practitioners.

It was desirable therefore, to interest large numbers of potential recruits in the profession in the expectation that some might satisfy the financial and educational conditions of entry. A relatively new vocation was confronted with a problem of communication between itself and those it needed to recruit for its own expansion.

From the perspective of the potential recruit there also existed a communications barrier. Awareness of opportunities in newly organized occupations during the nineteenth century was limited and still is today:

The job information to which a young person has access is strictly limited. The division of labour has produced a multiplicity of occupations, and in industrial societies work is performed in special organizations normally out of the gaze of the general public. Under these circumstances it is difficult for a young person to acquire any sort of comprehensive job knowledge ... Consequently school-leavers know little about the occupations that are open to them. (1)

Occupational choice in an open society is ideally founded upon access to information concerning opportunities in all available vocations. The individual has perfect knowledge of options

and forms a preference on the basis of the relationship between his own qualifications and abilities, and those necessary to fulfill the demands of the occupation. Given freedom of choice the candidate presents himself for admission to the vocations on offer.

Before the availability of mass literature concerning vocational openings, and in the absence of a sophisticated career and appointments service for school leavers (the latter has its origins in the Education [Choice of Employment] Act 1910), occupational preferences could not be determined on the basis of perfect knowledge and free choice. (2) Not only was job placement during most of the nineteenth century seldom the result of open competition based on merit, it was also hindered by a lack of information on a national scale concerning occupations available.

The range of career options was likely to have been considerably limited by parental perceptions of the occupational structure and these in turn were determined and probably manufactured by their own occupational experience; and, by inadequate information of opportunities from other agencies in the career determining process such as teachers, relatives, neighbours and peer groups.

There were however, some professions which were well established vocational options for sons even if parents had no immediate connections with or within them. Law, medicine, religion and the armed forces were long standing middle class vocations with a national distribution of practitioners. They were also occupations with which most parents would have some, often frequent contact on a professional or social level.~By contrast some of the 'new' professions such as chartered accountancy were not so well self-advertised. Not only did these alternative career options often originally have a localised existence, they also had a clientele whose occupational and social composition was limited. Professions experiencing this situation could not be seen as possible vocational choices

for school leavers over the whole nation. This was particularly the case when one considers the inadequacy of information concerning the nature of the occupation and how to enter it.

Under these conditions of ignorance concerning career alternatives, occupational choice during the nineteenth century was more than anything else a function of 'connection'. Youths were placed in vocations determined by the range of parental occupational and social associations and by their ability to exploit them. (3) For example, one apprentice's route to chartered accountancy was as follows:

What to do with seven sons must have been something of a problem even for a man with so many friends as Dr MacLagan. For David, however, who had elected to go into business, there was by-and-by found an opening in the Scottish Union Insurance Office, to which Dr MacLagan stood in relation of medical adviser. (4)

The importance of 'influence' in securing openings was as significant in the new as well as the old professions despite the meritocratic tendencies of the second half of the century. As late as 1908, to enter the legal profession a youth required not only considerable funds but also a father with "certain amount of influence in some particular class of society." (5) Similarly it was considered a great advantage if a potential engineer had a father who held shares in a firm where his son might be apprenticed. Parents contemplating the entrance of a son to auctioneering were recommended to address themselves to certain questions:

Have you any personal influence with any auctioneer, land surveyor, valuer, house and estate agent ? Have you any relative engaged in the business ? Or, does any of your relatives know a friend so occupied ? (6)

It was the multiplication of such connections and points of influence between chartered accountants and parents that explains the social origins of the supply of SAE apprentices and played a significant part in determining the timing of occupational expansion. There were a number of reference points that increased the visibility of accountants and



accounting to the public. It was through this route that information concerning the profession as a career alternative became more widespread.

What were these points of reference and increasing connections that resulted in greater numbers of sons opting for chartered accountancy?

Recent investigations into the processes of occupational decision making have identified a range of definite influences upon the choices of school leavers. (7) An historical study is unable to precisely discover the relevant motivating factors in the same manner as a modern study except where individual biographical evidence is available directly pertaining to the subject.

It is also difficult to impose value judgements as to which factors may have been the most significant in the career decision making process of individual SAE apprentices 1837-1911. Clearly, some influences were of greater importance than others, having a father in the profession was likely to have been a more powerful inducement to recruitment than information obtained in a career guide for instance. In other cases more than one potentially significant factor can be identified; it would prove a highly problematical exercise to attempt to distinguish which was the most important. For example, Thomas Scott's indenture of 1876 could have been induced by his mother taking in a lodger who was an accountant or by his employment as a C.A. clerk some months previous to the commencement of his apprenticeship.

What is feasible is to identify a number of variables that may have been of relevance to individual decisions concerning occupational choice toward chartered accountancy.

The methodology employed here involved utilising computer sorting techniques. A list of the 1067 SAE apprentices' names between 1837-1911 was prepared to reveal possible familial relationships. Along side each case biographical information considered potentially relevant to the decision making process was collected. This included: the occupations

of relatives; previous employment of apprentices; final school attended; and, place of residence in relation to the location of professional accountants and other apprentices at the time of indenture.

On the basis of the analysis of this data and other information from sources such as career guides, it is possible to identify the potential relevance of a number of influencing factors upon vocational choice among SAE apprentices. This also permits a study of the increasing prevalence of 'points of connection' between Edinburgh C.A.'s and parents and the consequences of this for professional expansion. The aspects of occupational decision making to be examined are these: familial determinants of occupational choice; educational influences; the significance of pre-apprenticeship work experience; occupational information, and residential and spatial factors.

#### 1) Familial Determinants of Occupational Choice

Post war studies of the individuals that influence career decision making and aspirations have revealed that the most important determinants in western societies are familial. (8) Potentially, the most significant single influence toward a decision to enter the C.A. profession was to have:

##### a) A Relation Employed in Professional Accountancy

Individuals who have a relation in a vocation are in an advantageous position with regard to entering it themselves. Not only do they gain intimation of vacancies before others, they also learn something of the nature of the employment and its rewards. Information concerning the 'new' profession of chartered accountancy with its limited clientele and localized urban existence would be most available to youths with a practising relative. Most importantly, a father in the profession could form a great inducement to occupational inheritance.

The consistently high proportion of SAE apprentices who had a relation

in accountancy is an important indicator of the supply led nature of the profession's growth. In a newly organized occupation it might be expected that the extent of nepotism would decline as it became increasingly regarded as a career alternative by those unconnected with it. Table 3.1 below shows that widespread consideration of the C.A. profession as a career option was unlikely to have occurred by 1911. The constant proportion of apprentices with a relation in the profession despite its growth illustrates that as family connections multiplied among SAE members so did recruitment from this source.

TABLE 3.1

SAE APPRENTICES 1855-1911 WITH AN IDENTIFIED RELATION IN CHARTERED ACCOUNTANCY, ACCOUNTANCY OR AS A C.A. APPRENTICE

Year of Indenture Commencement	Relation to Apprentice							Total	As % Total Recruits
	F	FB	B	GF	U	C	BL		
1855-64	8	0	4	0	4	0	2	18	20.93
1865-74	2	2	4	2	5	3	0	18	16.98
1875-84	15	3	7	1	5	4	4	39	20.00
1885-94	20	2	8	0	10	7	0	47	22.48
1895-04	15	1	15	1	10	5	1	48	16.16
1905-11	9	2	8	0	7	2	0	28	18.91
Total/Mean	69	10	46	4	41	21	7	198	19.02

Code: F= Father

U= Uncle

FB= Father and Brother

C= Cousins and Cousins removed

B= Brother

BL= Brother-in-law

GF= Grandfather

There are examples of family succession and self recruitment which clearly suggest that some sons were destined to become C.A.'s from birth in order to carry on their father's firm. For example, three generations of Robertson/Robertson-Durhams, Pearsons, and Martins entered the profession during our period. Also of interest are the number of apprentices who followed brothers into the profession. This was higher among C.A.'s than in the major branches of the Edinburgh legal profession. (9)



b) A Relation in an Occupation in which Accountancy was Practised as a Secondary Vocation

Before the usurpation of most accounting business by professional accountants a variety of legal practitioners in Edinburgh acted as accountants; some, indeed, devoted their whole careers to it previous to the 1850s. As was shown in the preceding chapters, W.S.'s, writers, S.S.C.'s, solicitors, and to some extent, advocates, not only had considerable occupational and social contact with C.A.'s through their mutual concern with legal work but also were one of the few sections of Edinburgh society to recognize the importance of the accountancy profession and its practitioners. Consequently, the C.A. profession formed a visible career alternative for the sons of lawyers before it became a recognized option for the sons of fathers in occupations with fewer connections with accountancy. Table 3.2 reveals that a high proportion of early SAE recruits were the sons of lawyers.

TABLE 3.2

SAE APPRENTICES 1837-1911 WITH A FATHER IN THE LEGAL PROFESSION

Year of Indenture Commencement	Occupation of Father						% of all Apprentices
	Advo- cate	W.S.	S.S.C.	Writer	Solic- itor	Total	
1837-54	2	3	0	0	0	5	19.23
1855-64	0	16	3	4	1	24	27.90
1865-74	6	15	5	4	1	31	29.24
1875-84	1	10	4	1	2	18	9.23
1885-94	1	5	1	2	1	10	4.78
1895-04	9	7	7	2	6	31	10.43
1905-11	4	4	3	1	3	15	10.13
Total/Mean	23	60	23	14	14	134	12.55

The interdependent relationship between law and accountancy in Edinburgh was so strong by the mid-nineteenth century that a vocational convention became established which was imitative of a recruitment custom among the sons of landed proprietors in Scotland.

Just as "It was a good old Scottish custom for younger sons of the lairds to go early into commerce, trade, and the various professions - the Bar being generally reserved for the eldest son", (10) so with the sons of Edinburgh lawyers. It was deemed a 'good variety' for the eldest son to follow his father into law and for any subsequent male offspring to be found a position in chartered accountancy. 52.24% of sons with a father in an occupation where accountancy may have been practised as a secondary occupation also had an elder brother either training for, or in, the legal profession. The practice was especially common among W.S.'s. James Balfour, W.S. for example, had three sons:

In 1835 John became a member of the Society of Writers to the Signet, and began business with his father in Picardy Place, James also became a W.S., 6th June 1839. Robert was trained to be a Chartered Accountant.

Robert had been "...influenced largely by his fathers advice." (11)

Fathers in non professional occupations also tended to emulate the recruitment fashion of sending an elder son into law. Consequently, the profession of chartered accountancy became apparent to, for example, merchants, through the occupation of the older son and was subsequently considered as a possible vocational option for younger sons.

#### c) Relation in an Occupation Practised by C.A.'s as a Secondary Occupation

As established in chapter 1 a number of early C.A.'s, in addition to practising accountancy, also acted as actuaries, insurance managers, insurance and bank agents, and later, as stockbrokers. 2.62% of all SAE apprentices had a father in one of these occupations. There was a long run tendency for this feature of C.A.'s work to suffer relative decline though the professional relationship between C.A.'s and actuaries remained close. There was during the 1854-1911 period a constant intake of apprentices from these sources reflecting the increasing importance of the actuarial profession in Edinburgh and its connections with the SAE. One route of particular significance to a C.A. indenture for sons

from non actuarial-insurance origins was to have an elder brother as an insurance clerk or apprentice. This again revealed accountancy to the sons of parents with little previous knowledge of it as a career option. Almost one-fifth of SAE apprentices with a relation in an occupation classified in this section had an older brother employed as an insurance clerk or apprentice.

d) Relation in an Occupation Likely to Employ a C.A.

The precise nature of the clientele of Edinburgh C.A.'s over the 1854-1914 period is difficult to define, though from the evidence presented in the previous chapter there were clearly general changes that brought SAE members into contact with individuals from an increasingly broad range of occupational groups. This pattern is reflected in the origins of SAE apprentices. For example, outside legal orientated business, early C.A.'s were often employed by landed proprietors as estate managers or to scrutinize estate accounts. Later in the nineteenth century the expansion of auditing work brought C.A.'s into contact with manufacturers and the officials of public limited companies. Table 3.3 illustrates that the changing clientele of Edinburgh C.A.'s in these branches of business is reflected in the recruitment from these sources.

TABLE 3.3  
NUMBER OF SAE APPRENTICES 1837-1911 WITH A RELATION AS:

Year of Indenture Commencement	Landed Proprietors, Landed Proprietors Factors or Managers		Large Manufacturers, Employed in Ltd Co., Bankers	
	N	% of Tot	N	% of Tot
1837-54	4	15.38	0	0
1855-64	5	5.81	1	1.16
1865-74	5	4.71	4	3.77
1875-84	13	6.66	13	6.66
1885-94	13	6.22	17	8.13
1895-04	7	2.35	25	8.41
1905-11	2	1.35	7	4.72
Total/Mean	49	4.59	67	6.27



As well as providing an alternative profession for the younger sons of Scottish landowners, an SAE indenture constituted a good introduction to estate management for future landowning sons. Others from landed origins may have entered chartered accountancy for rather different reasons:

James was the third and youngest son. His father considered that there was no chance of any opening anywhere for younger sons, and having taken up this attitude held out no prospect to James of anything but life at home, a dull affair, in spite of chances of sport for a young man full of energy and ambition... Acting on his own initiative James left home at nineteen for an accountant's office in Edinburgh, and qualifying as a C.A. started out on a life that... offered opportunities to win a place for himself in the world of affairs. (12)

The escalation of auditing work and the increasing importance of company accounting could precipitate a chain of recruitment into chartered accountancy. For example, in 1894 the son of Henry J. Younger a major Edinburgh brewer, entered into an SAE indenture followed, in 1902, by the son of the company secretary and in 1905 by the son of a manager in the same firm.

As the connections between large businesses and C.A.'s increased, and as the importance of account keeping became ever more evident, a training in a C.A.'s office was seen by some of Edinburgh's major manufacturers as providing an adequate introduction to company management and accounting for sons who would eventually inherit the family firm. John James Cowan, the son of Alexander Cowan, paper manufacturer, for example "...spent most of the summer of 1864 in the office of Kenneth MacKenzie, C.A. ...getting some experience of office work." (13) The connection with the profession was thus established; in 1895 Cowan's nephew was indentured and two years later was followed by his own son who ultimately took the chairmanship of the family business.

e) Relation in an Occupation where Account Keeping was a Major Work Task though the Individual was not an Accountant

Includes relations who were bookkeepers, cashiers, customs officers and clerks in the commercial sector (the majority are SSG 7 occupations). These were expanding occupations during the second half of the nineteenth century in which the employee was acquainted with account keeping and may have had some contact with a C.A. through preparing books for audit, for example. These individuals may well have observed chartered accountancy as a known occupation of high status and therefore as an advantageous career option for those with professional aspirations for sons. This group was closely associated with the following.

f) Relation in an Occupation where Account Keeping was a Minor Work Task

Those employed in this group of occupations had remote or few contacts with C.A.'s and could not have become aware of the profession through interpersonal, functional relationships with them. The keeping and scrutiny of accounts among merchants, shopkeepers, commercial travellers and, skilled artisans involved in distribution, was a secondary though increasingly important component in the performance of their occupations. Some merchants and large shopkeepers might employ bookkeepers or cashiers to do the work for them. Most included in this group of occupations were in SSG's 4, 6, 7 and partly 8. Chartered accountancy was an increasingly obvious and excellent option for the sons of fathers employed in this group in Edinburgh. Not only was the profession one of established status and therefore satisfied the social status aspirations of such parents, it was relatively inexpensive to enter and did not require an expensive education. Moreover, as far as parental knowledge of the occupation was concerned, it was a profession with the most obvious association with an aspect of the father's or brother's work tasks; account keeping.

Table 3.4 illustrates how all of the occupational contacts between the apprentices' family and C.A.'s in the foregoing analysis changed over the 1837-1911 period. The final column reveals the constant potential importance of occupational connections in explaining the social origins of SAE recruits.

TABLE 3.4  
FAMILIAL OCCUPATIONAL CONNECTIONS OF SAE APPRENTICES 1837-1911  
WITH CHARTERED ACCOUNTANCY

Year of Indenture Commencement	Relation in Occupational Group (%)						Total
	a	b	c	d	e	f	
1837-54	3.8	34.6	3.8	15.3	7.6	15.3	80.40
1855-64	20.9	27.2	5.7	6.8	5.7	11.4	77.70
1865-74	16.9	35.6	3.7	8.4	7.5	27.3	99.40
1875-84	20.0	21.1	8.2	13.3	12.3	21.0	95.90
1885-94	22.4	19.2	9.0	14.3	8.6	25.3	98.80
1895-04	16.1	17.5	6.7	10.7	9.0	32.3	92.30
1905-11	18.9	14.8	7.4	6.0	10.8	29.7	87.60

Note especially column (b) which reflects the long run relative decline of apprentices from legal backgrounds as the occupational associations between lawyers and C.A.'s weakened. The expansion in column (f) illustrates that increasing numbers of lower middle class parents working with accounts were recognizing the profession as an occupational alternative for their sons.

## 2) Educational Influences in Vocational Decision Making

The individual's school experience, attendance at particular educational institutions and the influence of teachers may all be hypothesized as likely to have acted as the second major agencies in the career determination process. Schools and teachers may not only be seen as instrumental in establishing value orientations and aspirations but during the nineteenth century assumed a further



significance. Considering the lack of national and, to some extent local, information concerning occupational opportunities, the school seems likely, after the family, to have been the most notable source of information concerning the range of career options. As far as middle class parents were concerned teachers were often considered as the best qualified individuals to assess their son's abilities and suitability for entrance to certain professions. "What is my son to do ? is a question very frequently addressed by a parent to a schoolmaster." (14)

In order to identify a possible relationship between educational factors and career choice toward chartered accountancy and to assess the significance of scholastic institutions in the occupational decision making process it is necessary to establish the existence of certain 'connections' between Edinburgh schools, their staff and the SAE. There appears to have been a number of possible points of contact.

a) Connections between Individual C.A.'s and Certain Schools

The existence of leading C.A.'s appointed as school governors, treasurers, secretaries and/or auditors might be expected to have increased individual schools cognizance of accountancy as a career option for scholars and therefore increase<sup>d</sup> recruitment from that institution.

This is best examined by individual examples. Mr T. B. Whitson, C.A. was secretary to Loretto School during the first quarter of this century; he also compiled the Loretto Register. His appointment at the school however did not imply any favouritism to his recruiting apprentices from Loretto, nor did it ensure any increase in Loretto scholars entering the profession. Similarly, between 1891-1911 Mr G. A. Jamieson, C.A. and Mr J. T. Smith, C.A. were auditors and governors of Fettes College yet there was no increase in recruits from the school during that period. This is shown in Table 3.5 over.

TABLE 3.5

SAE APPRENTICES 1837-1911 WHOSE LAST SCHOOL ATTENDED WAS:

Year of Indenture Commencement	Fettes College (opened 1870)	Loretto
1837-54	-	1
1855-9	-	2
1860-4	-	0
1865-9	-	3
1870-4	0	1
1875-9	1	3
1880-4	4	4
1885-9	4	1
1890-4	3	0
1895-9	5	2
1900-4	3	0
1905-11	2	2

The SAE had a particularly strong connection with two Edinburgh schools from 1873 when external examiners were first appointed to prepare and mark the new professional examinations. In December 1873 Mr A. M. Bell of Fettes College was employed to conduct the preliminary examination: "with such assistance from his colleagues as he may consider necessary having in view the subjects of the Examination." (15) Between October 1875 and March 1883 two masters from the Edinburgh Academy were appointed, and from 1883-92 a former mathematics master of Fettes replaced them.

These connections do not appear however, to have resulted in chartered accountancy becoming a more advertised career option in these schools. During the seven years when Academy masters held the position twenty scholars left the school to enter an SAE indenture. In the seven previous years fourteen apprentices had derived from the Academy, and during the seven subsequent years eighteen had done so. Any effect on recruitment of these connections was therefore marginal. (16) Similar conclusions apply with Fettes College. No SAE

apprentices derived from the school in 1873-5, five did so during 1883-92 and seven did so in the same period subsequently.

b) Advice from Teachers Concerning Career Choice based upon Scholar's Abilities

Proficiency in mathematics was the most obvious indicator in the nineteenth century school curriculum that a scholar might be suited to a career in accountancy. Potential C.A.'s were advised in 1885:

...that the duties devolving on a C.A. are of a nature not suitable to all intellects. Although exceedingly varied, they all require a knowledge of accounts, an aptitude for figures which is only enjoyed by a proportion and they are most likely to succeed in the profession who at school or college select mathematics for their principal study in preference to classics. (17)

Certainly there existed cases where career choice was likely to have been based on numerate skills; George Lisle, C.A., the son of a master butcher and prize winner at mathematics at the Edinburgh Institution in 1881 is an example. There was however no established tradition among Edinburgh schools that good, able mathematicians should be directed towards an SAE indenture. An examination of the occupations followed by maths prize winners of the Edinburgh Academy confirms this point.

TABLE 3.6

Occupation of Son	Occupation of Father								
	Law	Church	Medicine	Defence	Govt. Service	Teaching	Actuarial	Banking	Not Known
Law	4	2	1	0	0	1	0	1	3
Church	0	1	0	0	0	0	0	0	0
Medicine	0	2	1	0	0	0	0	0	1
Defence	2	0	1	2	0	0	0	0	1
Govt. Service	1	0	0	0	0	0	0	0	0
Teaching	1	1	0	1	0	0	0	0	1
Actuarial	0	0	0	0	1	0	1	0	0
Banking	1	0	0	0	0	0	0	0	1
Engineering	0	1	2	0	1	1	0	0	0
C.A.	1	0	0	0	0	0	0	0	0
Merchant	0	0	0	0	0	0	0	0	1
Farmer	0	0	1	0	0	0	0	0	1



Source of Table 3.6: Edinburgh Academy Register 1824-1914 and War Supplement

Not only were 41 Academy prize winners in maths between 1855 and 1899 more likely to enter the old professions, engineering or commerce than chartered accountancy but it also appears that decisions concerning occupational destination were based not on particular ability in relevant disciplines but rather by the career preferences of parents.

The relative lack of emphasis placed upon matching son's skills in certain subjects with his vocation is further evidenced by an investigation of the education received by SAE apprentices. Despite the importance of mathematics in the professional examination system and to professional practice, most apprentices had received a schooling dominated by arts and literature subjects. Of the forty successful apprentices who left school with higher education certificates during the 1890s to 1911 the subjects listed as having passed in were: English (28); Maths/Arithmetic (19); French (11); Latin (11); German (8); Greek (5); and, Science/ Dynamics (3).

c) Schools with a Bias Toward Educating Pupils for Recruitment to Specific Occupations

Certain schools have developed curricula designed for the entry of its scholars to specific vocations. During the nineteenth century for example, the Edinburgh Academy with its emphasis on classical subjects was believed to be the route to the higher Scottish legal profession. Similarly there existed two Edinburgh Merchant Company schools that during the last third of the century offered the most suitable pre-accountancy education and had long standing links with the profession.

The most important of these schools was George Watson's College. Not only was this school instituted through an endowment of one of

Edinburgh's first accountants in 1741, it also provided from its inception a commerce orientated curriculum which included bookkeeping. Despite the fact that C.A.'s were often critical of the nature of bookkeeping teaching in schools during the later nineteenth century as a preparation for entering the profession, most accepted that:

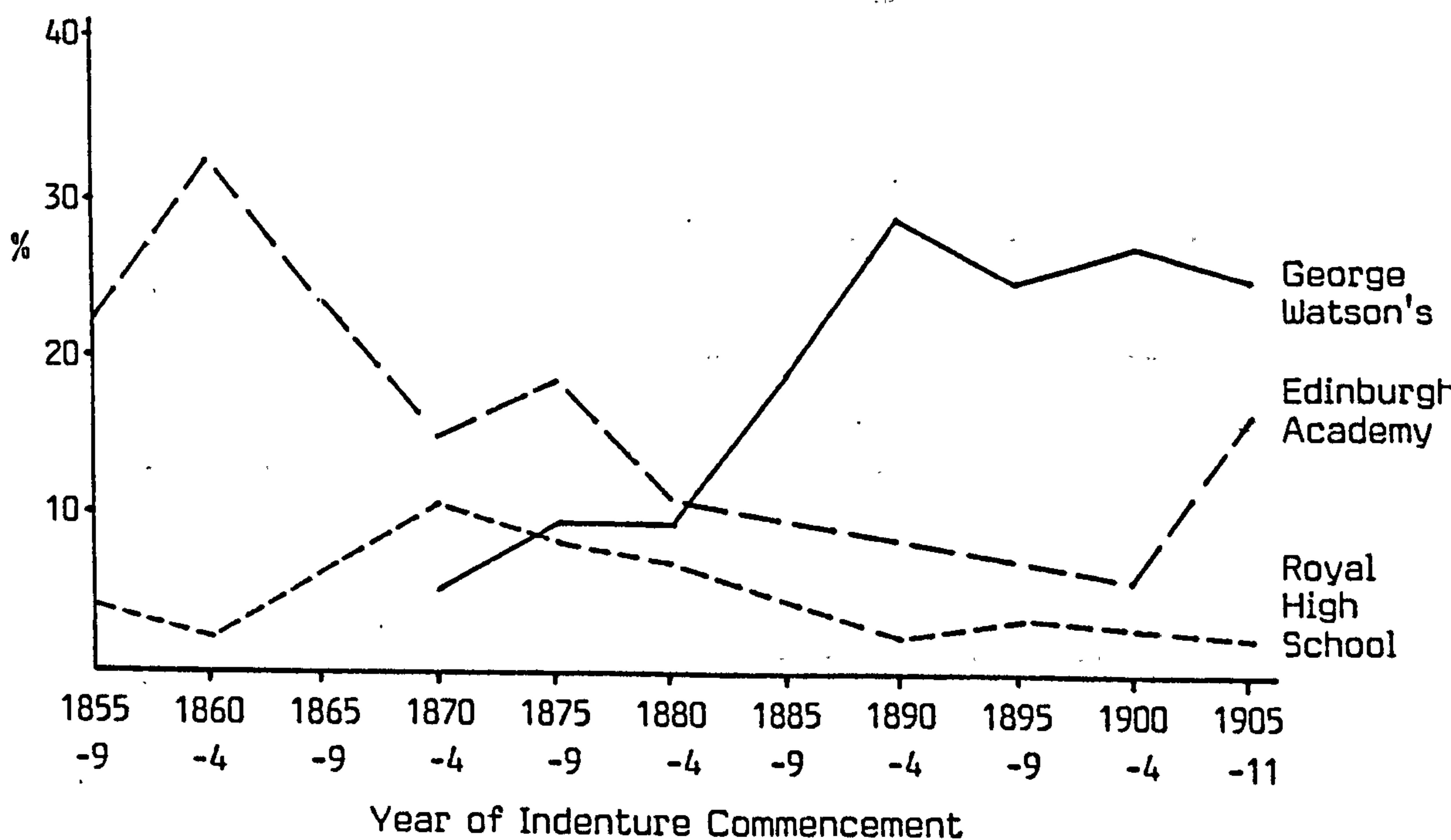
...it would be of immense benefit to a lad who enters an accountant's office if the principles of double entry bookkeeping were lucidly and fully explained to him before he goes into business. (18)

Bookkeeping was potentially the most relevant school subject to chartered accountancy and it was a necessary skill that constituted a significant proportion of papers in the SAE examination system.

If we are to discover evidence of SAE apprentices having attended schools in preparation for entry to chartered accountancy, then we would expect a significant number to have been Watsonians, subsequent to 1870 when the institution was opened as a day school. Figure 3.1 illustrates that this phenomenon did occur.

FIGURE 3.1

% OF SAE APPRENTICES 1855-1911 ATTENDING SELECTED SCHOOLS  
AS THEIR LAST BEFORE COMMENCING INDENTURES



Despite the obvious increase in Watsonian apprentices it appears doubtful that this was a reflection of occupational determination via education. What was more important were changes in middle class parental evaluations based on socio-economic considerations as to the most desirable school for their sons to attend.

The expansion in the number of Watsonian apprentices is indicative of the increasing popularity of the school itself. Individual educational institutions in nineteenth century Edinburgh were subject to intense competition. (19) Established schools could suffer a decline of numbers as a new school was built to satisfy a local accommodation or curricular deficiency offering low fees, or simply because it became less fashionable. The Royal High School for example suffered with the opening of the Edinburgh Academy in 1824.

The increase in Watsonian apprentices correlates closely with the general trend in numbers on the school roll.

TABLE 3.7  
TOTAL PUPILS ON GEORGE WATSON'S COLLEGE SCHOOL ROLL COMPARED  
TO THE NUMBER OF SAE APPRENTICES 1870-1911 FROM THE COLLEGE

Total School Roll in:	Total SAE Apprentices whose last School was George Watson's in:
1870            800	1870-4            2
	1875-9            9
1880            1236	1880-4            10
	1885-9            17
1890            1604	1890-4            32
	1895-9            30
1900            1722	1900-4            44
	1905-11           37
1910            1209	

Not only did the opening of George Watson's as a day school fill a local educational gap in the southern area of Edinburgh, its low fees (around £8 a year compared to £16 at the Academy and £13 at



the Royal High School) and middle class status ensured its increasing attractiveness at the expense of other schools. As a result it was alleged that not only did schools in the southern districts suffer a withdrawal of pupils but also: "A number of boys have also been removed from the High School and certain well known institutions on the north side of the town have suffered a diminution of their numbers." (20)

The same applies to the increase in apprentices from Daniel Stewart's (one apprentice had attended this school as the last before indenture commencement in 1870-4, fourteen did so during 1900-4). Stewart's offered a curriculum closely resembling that of Watson's but the expansion in the number of apprentices attending the school again reflects trends in its popularity rather than its ability to prepare sons for entrance to the accountancy profession.

In sending sons to Merchant Company schools parents entertained certain generalized perceptions as to the career destinations of sons in the broad direction of commerce; there is little evidence that all but a few parents anticipated entry to a specific profession.

Support for this assertion that middle class parents during our period seldom entered sons in schools on the basis of pre-determined career preparation is provided by the schools attended by C.A. sons who also became C.A.'s. These sons were likely to have had their occupational inheritance established from birth and it might be expected that they would have attended schools that would ensure that they would fulfil their destinies and become proficient successors to the family firm.

The educational preferences of C.A.'s for C.A. sons seem however to be indicative of choices made on the basis of considerations of school status, own school attended, location and efficiency.

Among fifty SAE apprentices who were the sons of C.A.'s and whose educational background is known, the most popular schools attended were those run on the English public school model (Edinburgh Academy, Fettes, Loretto), or English public and grammar schools themselves (Winchester, Cheltenham, Repton) most of which would have provided a classical orientated education. Only six C.A. sons who became C.A. apprentices had attended Watson's or Stewart's as their last school before indenture commencement (5 at Watson's and 1 at Stewart's). The remainder had attended the following institutions: Edinburgh Academy (17), Fettes College (4), Loretto (3), Edinburgh Collegiate School (3), Royal High School (2), Edinburgh Institution (2), Winchester (2), Cheltenham (1), Repton (1), Craigmount (1), Tettenhall College (1), St. Ninian's (1), Merchiston Castle (1), Stirling High School (1), Moreland's (1), Glenalmond (1), Sedburgh (1), and, Wellingborough Grammar School (1).

Schools, Occupational Choice and Parental Aspirations during the Nineteenth Century: the Timing of Career Decision Making

The evidence suggests that middle class educational institutions were in most cases irrelevant agencies in the process of specific occupational determination. Teachers may well have been important in elevating the vocational aspirations of lower middle and upper working class sons whose parents were likely to have had only a limited knowledge of opportunities in the professional labour market. Even in such cases however, the preferences of school peers were likely to have proved equally, if not more significant reference groups.

(21)

The majority of middle class, status conscious parents, seldom made educational preferences for their sons on the basis of specific vocational preparation and contemporaries recognized this. The choice of school was heavily dependent upon opportunities provided at certain

institutions for access to gentlemanly social circles; the formation of advantageous connections, and; the acquisition of appropriate social graces.

The Cornhill Magazine in 1864 noted that on the question of a son's education:

The rich bankers and merchants settle the matter from the beginning. Before the babes are out of long-clothes they are destined for a public school and university education; and it makes no difference in this respect whether they are likely to be lawyers or legislators, or simple country gentlemen, or merchant princes. (22)

The priorities placed upon status acquisition and fostering connections tended toward sons receiving tuition in subjects potentially irrelevant to ultimate career destination. The Schools Inquiry Commission reported in 1867-8 that it had discovered much ignorance and indifference among parents on the subject of education, noting that: "Too often the parents seem hardly to care for education at all. Too often they give an inordinate value to mere show." (23)

This was reflected in parents desiring that their sons receive instruction in the classics even though they might be destined for a career in commerce or trade. Latin in particular was recognized as having had:

...a distinct social value, being supposed to mark a man as having received a liberal education, and therefore in so far belonging (and even in his youth belonged), to the more cultivated classes. (24)

Given the overcrowded nature of the traditional professions during the late nineteenth century a number of classical scholars found it difficult to find positions in vocations for which their schooling had prepared them and were unsuited to entering alternative occupations in business. The National Review in 1907 commented:



Listen to the conversation of twenty men who have had a good classical education, and you will hear a dozen or more openly expressing regret that their fathers should have squandered ...so many hundreds of pounds upon having them taught subjects that have proved to be of no practical use to them whatever. (25)

Career handbooks of the late nineteenth and early twentieth centuries also considered that "Parents usually take too little interest in directing the studies of their boys, and only perceive the effect of their negligence when it is too late to be remedied." (26) Additionally, a view was frequently expressed that it was inadvisable for parents to start considering specific occupations for sons until the final year of their education at the earliest:

Neither parents nor teachers should attempt to turn out men and women of business in their teens. A child goes to school not to learn how to get his living, but to learn how to learn in later life. Education at school should aim at the training of the faculties, rather than at instruction in certain branches of knowledge. (27)

With regard to the timing of the decision to enter an SAE indenture the limited evidence suggests that it was made after the completion of education and often well after. The known experience of two SAE apprentices confirms this.

Following two years at Edinburgh University, William H. Smith in 1857 was vexed by the question of vocational choice:

What to devote myself to after that I could not decide, but it was decided for me, and before I knew where I was I found myself an apprentice in the office of Brown and Pearson, the eminent accountants in George Street. (28)

In 1909 Alexander Harrison was confronted with the same dilemma. Following a school career in which future vocations were not discussed, he visited Germany and while there determined to consider entering forestry. This vocation however required an Oxbridge education which was not possible or desirable. On returning to Scotland therefore he entered the office of R. C. Millar, C.A. to learn some business. Millar was an admired friend of his father, both being members of the Edinburgh Savings Bank Committee. (29)

To this point we may conclude that not only were career choices made predominantly after the completion of education, they were also more likely to have been influenced by familial connections than by educational experiences.

There was a further possible source of information concerning vocational openings; published guides to occupations, a theme to which we now turn.

### 3) Published Occupational Information

The widespread diffusion of comprehensive, updated and accurate information concerning occupational opportunities and career options has always been recognized as being deficient. Even with today's employment guide infrastructure there are difficulties in providing adolescents with a thorough insight into the increasingly complex nature and range of professional occupations. (30)

During the 1850-1914 period knowledge of employment prospects and job requirements was limited to that gained through the restricted occupational and social associations of the family, the localized information of educational institutions and media, and the more national approach of parent's handbooks and career guides. The latter were the only reasonably reliable and updated source of information concerning opportunities in a wide range of professions. Given the inadequacy of sources of information concerning the range of occupational options available and how to enter them, it is not surprising that parents relied heavily on the more comprehensive knowledge provided by associates already employed in the professions and determined vocational choice for sons on the basis of it.

With regard to chartered accountancy, career guides to the professions would only have had a very limited and delayed impact on the supply of recruits. The tendency was for published surveys

to be written by individuals with limited comprehension of the full range of opportunities available. Many authors of handbooks were for example, teachers. Consequently, the first specific discussion of 'chartered' accountancy in a national career guide appears to have been published as late as 1898. (31)

The dearth of information concerning the profession prompted the ICAEW to publish their own Guide to the Accountancy Profession in 1895. (32) The first mention of the Scottish profession appears as late as 1906 in How to Become a Qualified Accountant and its advice was unlikely to have induced a supply of eager apprentices, for not only did it consider that the final examinations were difficult but also "The entrance fees are considerably higher than in England and are prohibitive to all save those who are possessed of considerable means." (33)

Nevertheless, some Scottish middle class parents, on the basis of some subsequent reports of opportunities in chartered accountancy may well have considered an SAE apprenticeship for their sons despite the expense. Few professions were given such an alluring description in the career guides of the 1890s to 1910s:

The profession of a Chartered Accountant as a future career for a smart, well educated youth is one well worthy of serious consideration by parents and guardians...The prospects on completion of the term of apprenticeship are most favourable. (34)

Career handbooks during this period were united in their enthusiasm for this relatively new, open and lucrative profession. Not only did it offer a contrast to the overcrowded medical and legal professions but as there was less competition than for commissions and civil service appointments, the comparatively more favourable rate of examination success ensured that parental outlays for training would be wise investments in their son's future. (35)



Additionally, the financial sacrifice required for a C.A. training was much less than that necessary for vocational preparation to other professions. In 1908 the estimated average cost of training and entrance to a range of occupations (exclusive of the cost of support) was given as follows. (36)

TABLE 3.8

Profession	Average Cost (£'s)	Years of Training Required
Navy and Marines	1000	4
Barrister	860	3
Army	750	2 or more
Solicitor	500	5
Engineer	470	5
Doctor	300	5
Dentist	280	4
Church	250	3
Chartered Accountant (ICAEW)	160	5
Chartered Accountant (SAE)	230	5
Veterinary Surgeon	112	4

It is not inconceivable that some parents gained their information concerning the accountancy profession from these published sources from the turn of the century and sent their sons into it as a result. This is impossible to estimate since the readership and influence of these guides is difficult to estimate. What they may have done however, was to re-inhforce opinions already made on the basis of occupational and social contacts with accountancy or accountants concerning the profession as a possible vocation for sons. Alternatively they may have encouraged fathers to examine whether their social acquaintances included any C.A.'s or those connected with them as a prelude to investigating the possibility of entering a son into an indenture.

#### 4) Pre-Apprenticeship Work Experience: Job Rehearsal

The ideal source of information concerning an occupation is actual experience in its work situation. This may be hypothesized as forming a potentially powerful inducement toward entering an occupation on a permanent basis. Job rehearsal permits a testing of abilities against the requirements necessary for the practice of the vocation.

Pre-apprenticeship employment in accountancy or related fields formed a stable and important channel of recruitment to the SAE. The appointment of a youth as a clerk or junior clerk to a C.A., W.S., solicitor or actuary could lead to these individuals subsequently taking out an SAE indenture; in a profession of which otherwise they might well have been ignorant. The connection between chartered accountancy and potential recruits was thus established through direct employment contacts and experience.

There are a number of examples of individuals who probably 'discovered' the profession through previous employment in related occupations since they had no other obvious familial or occupational connection with the SAE membership. This was particularly the case with some apprentices from outside Edinburgh who originally entered a lawyer's office or bank in their own locality, and who subsequently found a more suitable appointment in the capital which in turn resulted in contact with C.A.'s and those occupations associated with them. An instance is provided by the career of Francis More, C.A. He began employment in a writer's office in Dundee, entered an Edinburgh law firm in 1862 followed by nearly seven years as clerk to Lindsay, Jamieson and Haldane, C.A.'s to whom he became apprenticed in December 1870. Other apprentices served long periods of clerkship in C.A.'s offices and were recommended to serve indentures as the next logical step in their careers. (37)

TABLE 3.9

SAE APPRENTICES 1855-1904 EMPLOYED IN RELATED OCCUPATIONS TO  
CHARTERED ACCOUNTANCY PREVIOUS TO INDENTURE COMMENCEMENT

In the Office of a:	Year of Indenture Commencement				
	1855-64	1865-74	1875-84	1885-94	1895-04
C.A.	10	16	34	36	48
Accountant	0	3	1	0	0
W.S.	4	1	0	0	4
Writer	1	2	0	0	0
S.S.C.	4	0	0	0	0
Solicitor	2	0	0	1	1
Insurance Official	0	0	2	1	1
Banker	0	0	2	0	0
Stockbroker	0	0	0	0	2
Total	21	22	39	38	56
% of all Apprentices	24.41	20.75	20.00	18.18	18.85

Fifteen percent of the son's of C.A.'s and accountants who became SAE apprentices (and who had access to information concerning the profession as a career option), undertook some pre-apprenticeship employment compared to 19.70% of all apprentices 1855-1904. The constantly high proportion of recruits who entered the profession via related occupations is indicative of the dearth of available information concerning the vocation and re-inforces the point that apprentices derived from occupational sources which had some association with C.A.'s or their business.

It would appear from this evidence that the C.A. profession had not become established by the turn of the century as a generally recognized career option for sons. The experience of one SAE apprentice from Ireland in 1907 would seem to confirm this:

I visited relatives in Edinburgh and while there a senior member of the family died. This completely changed the family's way of life. My original intention was to go to Canada but before I did so they said that I should have a C.A. degree. I accepted the proposal even though it was the first time that I had heard of such a profession. (38)



### 5) Residential and Spatial Connections

During the nineteenth century the most cohesive social attachments among the Edinburgh middle classes beyond institutional acquaintances were neighbourhood ties. These social relationships were encouraged by the high degree of geographical segregation between the classes in the city and by occupational concentration in certain districts. The mid and western areas of the 'new town' were, as established in chapter 1, dominated by lawyers during the first half of the century. Similarly, by 1908 it was noticed that on the southern side of Edinburgh:

The Newington residents are, for most part, representatives of the aristocracy of the retail trade in Edinburgh ... They are supposed to be rather clannish and much given to discussing the affairs of their fellow citizens, not only those of their district, but also those inhabiting other localities. (39)

These relatively close neighbourhood relationships (embodied in the assertion that "there are more dinner parties in Edinburgh than there are in any town, except London, in the Kingdom." [40]) appear to have been particularly significant in explaining why some sons entered chartered accountancy. Given the limited range of C.A.'s occupational contacts and dispersal of information concerning the profession, the presence of a resident C.A. as a neighbour might have been the only revelation to some parents concerning the occupation as a possible career option for their sons.

The precise working of this potentially important residential connection between C.A.'s and parents is difficult to assess and accurately quantify. We may however assume, as a working model, that it was for example, direct if a son was found a position in the C.A. next door's office; and, indirect in the case of a C.A. neighbour who, living some doors away, was observed as a distant acquaintance whose presence and conspicuous affluence formed a powerful inducement to consideration of his profession as a suitable one for a son.

What is a plausible deduction from an examination of the relationship between the addresses of SAE apprentices at indenture commencement and the residence of C.A.'s, is that for parents with a tenuous or non-existent occupational connection with C.A.'s, living close to a practitioner could induce recruitment. This is shown in Table 3.10.

TABLE 3.10  
EDINBURGH SAE APPRENTICES 1837-1911 WITH NO RELATION IN CHARTERED  
ACCOUNTANCY OR ACCOUNTANCY, RESIDING IN THE SAME STREET  
AS A C.A. OR ACCOUNTANT ON INDENTURE COMMENCEMENT

Year of Indenture Commencement	Number of Doors From the Nearest C.A. or Accountant					
	1	2-4	Opposite	5-9	10 and 10+	Total
1837-54	1	1	0	1	0	3
1855-64	2	6	0	2	9	19
1865-74	1	6	2	3	5	17
1875-84	3	12	5	8	10	38
1885-94	2	5	3	5	8	23
1895-04	11	11	5	13	12	52
1905-11	5	7	1	7	5	25
Total	25	48	16	39	49	177

Among Edinburgh based SAE apprentices who had no relative in the profession, and who lived in a street where a C.A. or accountant was resident, 72.13% lived within nine doors of the C.A. and 50.28% lived within four doors or opposite. Considering that the null hypothesis here would be a random distribution of C.A.'s and apprentices among Edinburgh streets, the relationship between C.A.'s and apprentice's residence was clearly more than coincidental.

Not only could it prove significant in career determination to live near a C.A., there were also seven examples of apprentices who lived next door to a C.A.'s widow or to a C.A.'s brother who had entered a different profession.

A close C.A. neighbour could potentially have induced the recruitment of a succession of apprentices from one street. Belgrave

Crescent is not an isolated example: here in 1876 A. T. Hunter, the son of a surgeon, became an apprentice, the family resided two doors from a C.A. In 1878 A. A. E. Glennie, the son of a consular official living three doors from Hunter, also entered into an indenture. Within the next eleven years four other apprentices came from this street, three were next door neighbours to each other.

To parents living in Edinburgh's central business district the C.A. profession was a particularly visible career that their sons might enter. St Andrew's Square and Castle Street had the greatest concentration of C.A. offices in Edinburgh during the 1880s and 90s. From among the few private residents of these areas came three apprentices in 1880-99.

An important point follows from the latter example. Many of the original members of the SAE and accountants before them, practised their vocation and resided in the same premises within the business centre of the city. For instance, from 1848:

Mr Pearson had his dwelling house and office in the same building (128 George Street) as a good many professional men of that time had. The dining room was used as such for breakfast and late dinner, but during business hours, it became the cash room. (40)

During the 1860s and 70s however, this practice broke down. Home and workplace became separate for increasing numbers of C.A.'s reflecting their wealth and adherence to middle class assumptions concerning residence. In the Edinburgh and Leith Post Office Directory 1854-5, 58.10% of C.A.'s lived and worked at the same address, by 1874-5 this was reduced to 35.72% and to 16.85% in 1894-5. With regard to the supply of SAE recruits this feature was of likely significance. Increasing numbers of C.A.'s were moving from the less residential districts and in doing so multiplied their visibility to parents considerably. C.A.'s were their own best advertisements to potential recruits who might otherwise have known little about the profession, its practitioners and the opportunities it offered had there not been



a neighbour in the vocation.

This enhanced visibility factor in explaining the SAE's expansion is compounded by a further residential trend. By the end of the nineteenth century C.A.'s were evenly distributed over the major middle class residential areas of Edinburgh. During the 1850s the majority of SAE members had lived in the 'new town', on the north side of the city, an area with a heavy concentration of lawyers, that is, the group who would have been already aware of accountancy as a potential vocation for their sons. The residential shift of C.A.'s to the south side of Edinburgh not only distributed them over a greater area but also ensured their visibility to social groups that might otherwise have had only a limited knowledge of the profession. This, as we shall see in chapter 7, is reflected in the occupational origins of apprentices during the post 1870 period. Table 3.11 shows the increasing residential dispersion of C.A.'s in Edinburgh compared to the districts that Edinburgh SAE apprentices were derived from.

TABLE 3.11  
AREAS OF RESIDENCE OF EDINBURGH C.A.'S AND SAE APPRENTICES  
IN SELECTED YEARS WHERE KNOWN (%)

Registration District in 1891	C.A.'s Indentures Commencing		C.A.'s Indentures Commencing		C.A.'s Indentures Commencing	
	1854-5	1850-9	1874-5	1870-9	1894-5	1890-9
St George	25.45	30.96	28.58	23.94	24.21	21.20
St Andrew	65.45	38.09	52.38	32.48	31.57	17.94
Canongate	0	0	0	2.56	0	0
St Giles	0	7.15	0	8.54	3.68	3.26
Newington	3.65	14.28	16.66	24.79	31.57	47.28
North Leith	5.45	0	2.38	4.28	1.06	2.17
South Leith	0	0	0	0	1.06	2.17
Outside City Boundary	0	9.52	0	3.41	6.85	6.52
N of Cases	55	42	84	117	190	184

The SSG 4, 6 and 7 fathers of the Newington, Bruntsfield and Merchiston districts of Edinburgh, whose occupational connections might lead them to consider chartered accountancy as a possible vocation for sons, increasingly had a C.A. visible reference in their midst to confirm their preference.

More difficult to assess is the potential significance of having neighbours in related occupations to accountancy leading to career choice in the latter direction. Thirty three Edinburgh based SAE apprentices for example, lived next door to a lawyer at the commencement of their indentures. It might not have been unlikely that, for instance, W.S. neighbours would direct inquiring parents toward chartered accountancy rather than to their own more crowded and expensive to enter profession. There are other examples of apprentices having had close neighbours in other occupations connected with C.A.'s or accountancy: actuaries, insurance managers and bankers were seemingly the most significant.

One particularly influential residential connection appears to have been the example provided by an SAE apprentice in the vicinity. This was perhaps a more powerful inducement to entering a son into the profession than the presence of a C.A. in the local community in that parents and sons had in their midst a practical and current example of an entrant to the vocational training system, its cost, impact on the apprentice's family, employment opportunities and chances of success.

There are many examples that illustrate the importance of this residential contact; of a number of apprentices deriving from one street within a short period. In 1903 James Smith, the son of a plumber of 10 Leslie Place became an SAE apprentice followed by next door neighbour's son, William M. MacDonald, the son of a tailor, two years later. The indenture in 1885 of William Burnet, the son of a commercial

traveller probably precipitated, within three years, the apprenticeship of his next door neighbour in Millerfield Place, the son of a retired farmer; this was followed by the indenture of the next door neighbour of the latter later in the same year. On another occasion the direction of a son's vocation may have become entangled with economic competition between fathers in the same trade. In 1897 the sons of two bakers from Haymarket Terrace became SAE apprentices.

The following table provides some evidence of the potential importance of the existence of an apprentice in close proximity to parents in determining occupational direction.

TABLE 3.12  
EDINBURGH BASED SAE APPRENTICES 1837-1911 RESIDING IN A STREET AT  
INDENTURE COMMENCEMENT WHERE AT LEAST ONE OTHER  
INDENTURE WAS CURRENT

Year of Indenture Commencement	Number of Apprentices	As % of all Edinburgh Based Apprentices
1837-54	1	7.14
1855-64	14	22.58
1865-74	18	23.07
1875-84	52	37.41
1885-95	38	30.40
1895-04	71	35.50
1905-11	37	41.57

It is apparent that, especially from the 1870's, increasing numbers of apprentices were derived from streets where other apprentices were resident. It is also worthy of note that the periods of greatest expansion in new SAE indentures were also those of greatest residential concentration among Edinburgh based apprentices.

The residence of a C.A. or C.A. apprentice in a street may have induced a self accumulating effect on recruitment leading to the existence of localized clusters of recruitment. For example, fifty apprentices came from the Grange district of Newington (and from



thirteen of the sixteen streets contained within this area) between 1880-1909. Eleven apprentices derived from one street in the district: Lauder Road (which contained 51 houses). The first was the son of a brewer, the remainder had no obvious connections with chartered accountancy except that a residential chain of recruitment to the profession had become established so that an SAE indenture was the most visible career choice on display to parents.

Among all SAE apprentices commencing their indentures between 1837-1911 and who resided in Edinburgh city, only 22.12% derived from a street where no other apprentice was residing or had resided. 705 apprentices living within the 1891 Parliamentary boundary of the capital resided in 323 different streets (a mean of 2.18 per street). 19.29% resided in a street in which one other apprentice had resided or was residing; 17.02% from streets where two others had resided, and; 23.26% where three to five apprentices had previously or were currently residing; 15.75% where six to ten others resided. Eighteen apprentices or 2.56%, derived from one street (Great King Street) between 1862 and 1901 (an average of one apprentice every 2.16 years) three of whom were next door neighbours.

Similarly, in the districts just outwith the boundary of Edinburgh residential connections were evident. Forty apprentices resided at indenture commencement in Leith addresses, 21 of these derived from a street where one or more SAE apprentices had also lived during their indentures. Twenty apprentices came from Portobello of whom nine derived from streets where other apprentices had lived or were residing. Six of the nine apprentices listing Murrayfield addresses lived in locations where others had resided or were residing.

We may infer that for some youths the fact of living in close proximity to a C.A. or C.A. apprentice formed the major inducement to entering the profession. For others it confirmed opinions already developed or formed an addition to occupational connections. What is evident is that the increasing diffusion of SAE members and apprentices over the major middle class areas of Edinburgh was an act of unconscious self advertisement that precipitated consideration of a new profession as a career option among increasing numbers of parents and their sons.

#### Non Edinburgh Based SAE Apprentices

As Table 3.13 and Figure 3.2 show, increasing numbers of SAE apprentices were derived from outwith Edinburgh. If residential connections were significant to the process of vocational decision making, how can it be explained that so many apprentices chose the profession though lived at some distance from its organizational centre ? Few, if any parents residing in the remote rural areas of Scotland in particular would have had a practising C.A. in their midst. Apprentices from Inverness, Aberdeen, Dundee, Perth and London (38 in total) derived from urban centres where C.A.'s were resident and the concentration of, for example, Dundee apprentices in the West Ferry district indicates that similar revelation effects were evident as in Edinburgh.

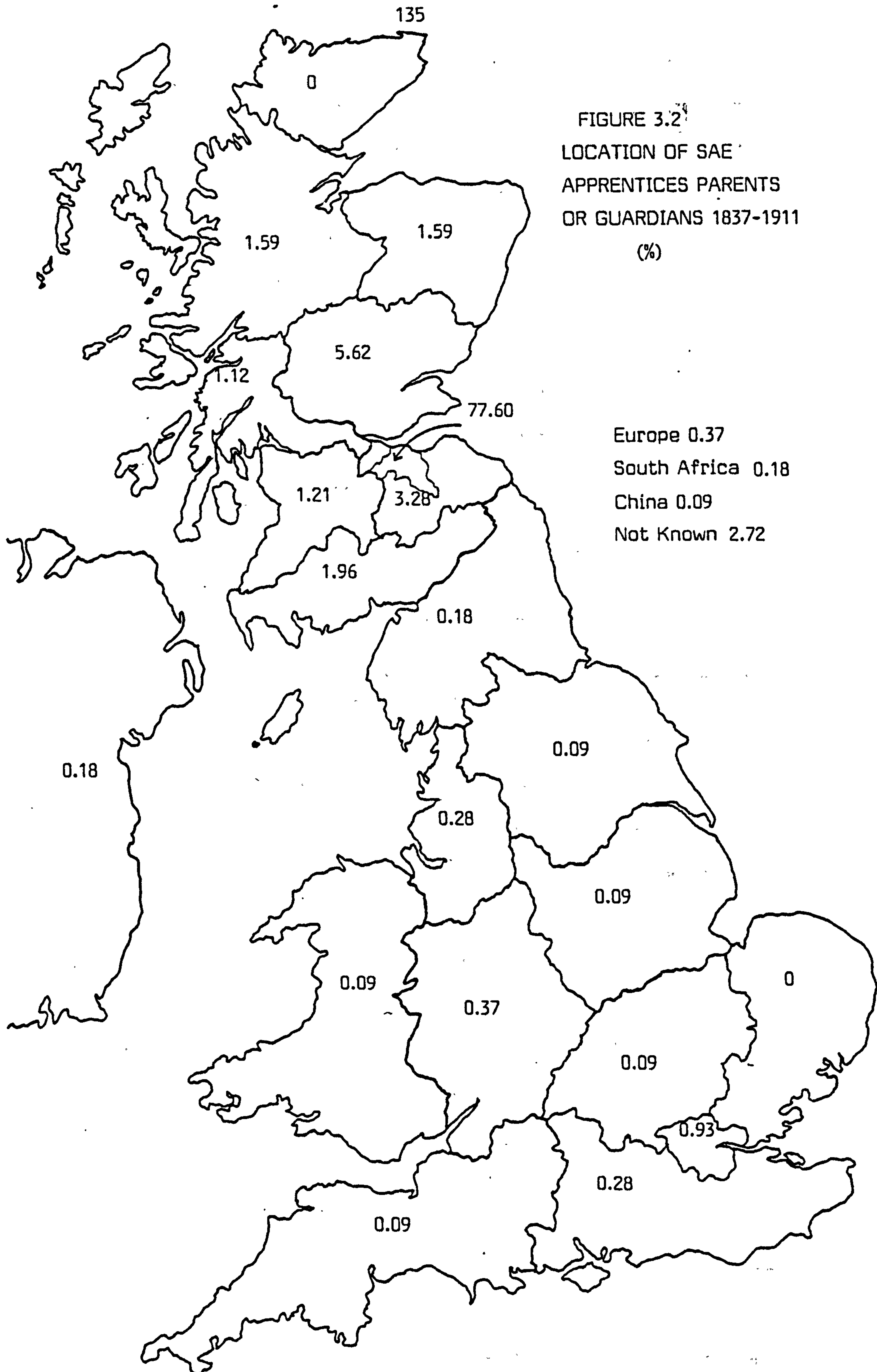
An analysis of recruits from Mid-Lothian suburban villages and towns such as Dalkeith, Lasswade and Corstorphine reveal similar processes at work (for example, four apprentices from the Pathead Ford area of Dalkeith 1892-1907).

TABLE 3.13

LOCATION OF SAE APPRENTICE'S PARENTS OR GUARDIANS AT INDENTURE  
COMMENCEMENT IRRESPECTIVE OF THE LOCATION OF THE INDENTURE  
(%)

Census District	1837 -54	1855 -64	1865 -74	1875 -84	1885 -94	1895 -04	1905 -11	Total
<u>Scotland</u>								
Northern								0
North Western	3.84		0.94		0.47	3.70	2.02	17
North Eastern		2.32		2.05	1.43	2.02	1.35	17
East Midland	7.69	4.65	5.66	5.12	7.17	4.04	7.43	60
West Midland		1.16	0.94	0.51	1.43	1.34	1.35	12
South Western		3.48	0.94	0.51	1.43	1.68		13
Edinburghshire	76.92	80.23	83.01	83.07	75.59	75.75	71.62	828
South Eastern (exc Edinburghshire)	3.84	4.65	1.88	2.05	4.78	3.03	3.37	35
Southern		1.16	2.83	2.05	1.43	2.69	3.37	21
<u>England and Wales</u>								
London				2.05	0.47	1.68	2.02	10
South Eastern					0.47	0.33	0.67	3
South Midland					0.47			1
Eastern								0
South Western			0.94					1
West Midland				0.51	0.95		0.67	4
North Midland							0.67	1
North Western						1.01		3
Yorkshire	3.84							1
Northern		1.16		0.51				2
Wales						0.33		1
Ireland							1.35	2
Europe				0.51	0.95		0.67	4
South Africa							1.35	2
China							0.67	1
Not Known	3.84	1.16	2.83	4.10	2.87	2.35	1.35	28
N of Apprentices	26	86	106	195	209	297	148	1067





Given the distribution of the Scottish population compared to the number of SAE indentures contracted between 1837-1911, and also the fact that Edinburgh was the centre of the profession, one would not expect (on the basis of a random selection of apprentices from outside Edinburghshire) the kind of residential concentration revealed by the following examples.

TABLE 3.14  
GEOGRAPHICAL CLUSTERS OF SAE APPRENTICES IN SELECTED SCOTTISH  
LOCATIONS OUTSIDE THE LOTHIANS

Year of Indenture Commencement	N of Apprentices from	Location	Population in 1891	Miles from Edinburgh
1859-85	3	Dolphinton	248	28
1875-6	2	Tulliallan	1982	28
1895-04	3	St Boswell's	962	41
1865-97	4	Campbeltown	5455	130
1897-05	2	Foveran	1945	147

Fathers aspiring for the entrance of their sons to professional occupations were at a distinct disadvantage if living in remote rural areas. Information concerning career opportunities and the range of options available in urban centres (the scene of professional training and organization) was distinctly limited. This problem arose not only through distance, but also because the rural occupational composition was unlikely to have provided a range of professional references for parents.

The majority of the 135 SAE apprentices 1837-1911 from relatively small Scottish settlements (with a population of less than 15,000 in 1891) were the sons of: churchmen (16.29%), farmers (16.29%), landed proprietors or others of independent income (11.11%), lawyers (8.88%), manufacturers (6.66%), and merchants (6.66%). These were the most socially and economically significant individuals within their particular localities and were most likely to desire a professional future for certain sons. Indeed, 82.96% of apprentices from small settlements had

father's in SSG's 1-5 compared to 65.29% of all SAE apprentices. This would appear to suggest that outside the main urban centres recognition of the C.A. profession as a career alternative for sons from lower middle and working class backgrounds was limited. Many of the high status parents of rural Scotland seem likely to have had a relation or connection with professional men in the capital who might provide an opening for a son or provide intimation of career prospects in the range of occupations. In fact, of the apprentices derived from rural Scotland and whose parent's birth place is known, 18.10% had at least one parent born in Edinburghshire. Given the social cohesion and interrelationships between local notables within their own districts, the discovery of a new professional vocation by one of their sons (perhaps through an occupational connection in Edinburgh) was likely to have constituted an inducement or an example to others.

More detailed study of the five pockets of recruitment in Table 3.14 suggests that processes of this nature were at work:

i) Tulliallan - the first apprentice from this location was the son of the principal land owner of the parish who had a W.S. uncle in Edinburgh. In 1876 the son of the parish minister followed.

ii) St Boswell's - the son of a merchant was followed by the son of the parish minister, and he by the son of a local farmer and butcher.

iii) Campbeltown - a writer's son departed for Edinburgh followed by the son of a distiller. The first apprentice's nephew (also the son of a distiller) was then indentured followed by the brother of the second apprentice in 1897.

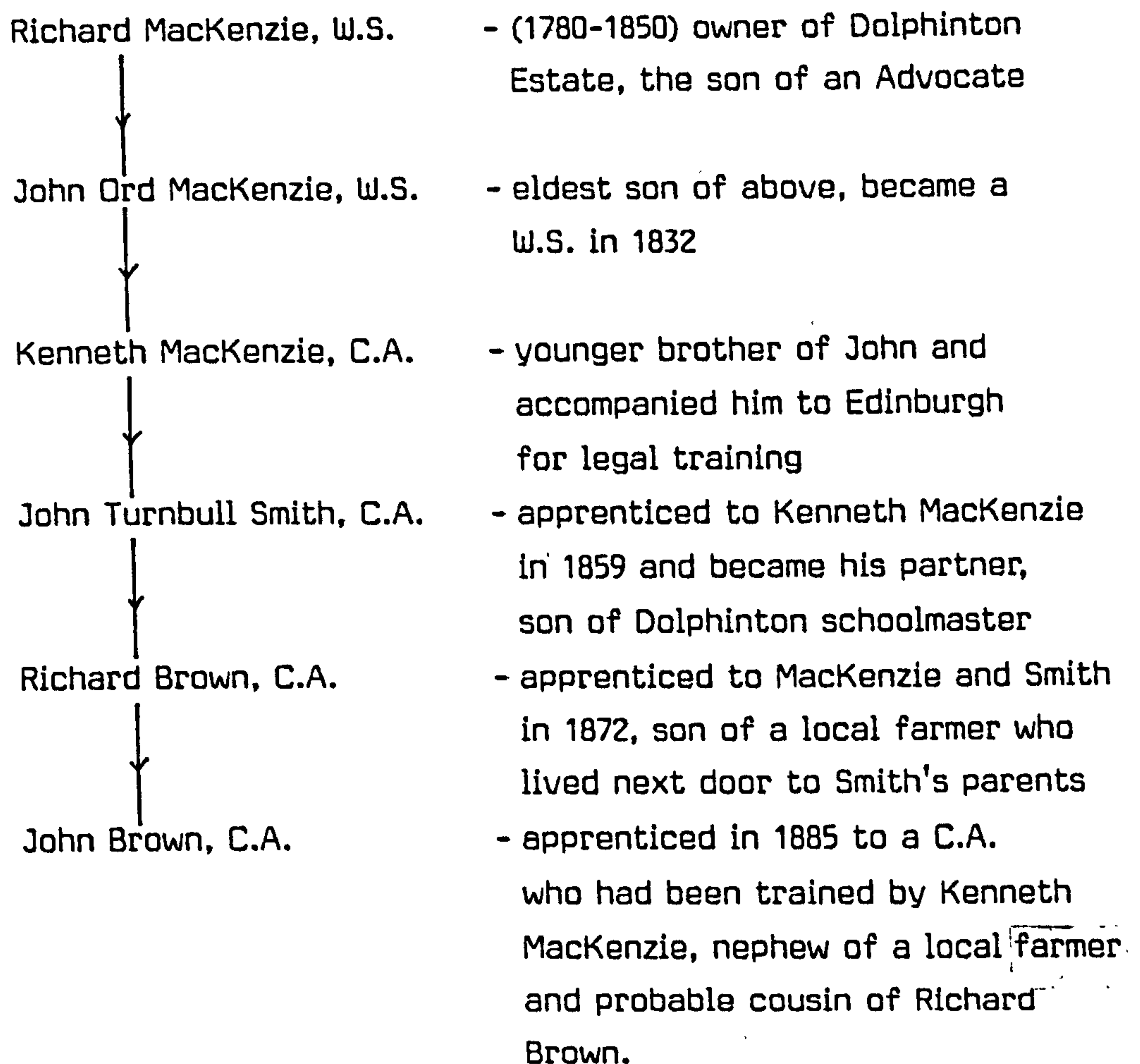
iv) Foveran - the first apprentice was the son of the parish school-master who had discovered accountancy through pre-indenture employment in an Aberdeen solicitor's office. The second was the son of a local merchant and J.P. who had a merchant brother in Edinburgh.



v) Dolphinton- this provides an excellent example of how one initial connection could result in a supply of recruits from one small parish as well as illustrating the full interplay of familial, occupational, spatial and 'recruitment fashion' aspects of career determination during the nineteenth century.

FIGURE 3.3:

RECRUITMENT CONNECTIONS TO THE C.A. PROFESSION :  
DOLPHINTON, LANARKSHIRE



### Conclusions

Investigation of the determinants of career choice among SAE apprentices between 1837-1911 reveals a number of significant characteristics of the occupational and social structure of the period.

Firstly, the expansion of the SAE and perhaps some other 'new' professions during the nineteenth century was largely a process of

self propagation. Given the inadequacy of the agencies of occupational information, career choice was a function of the physical revelation of professional practitioners leading to their acting as references upon which decisions were made. The discovery of an alternative vocations for sons was chiefly through occupational, familial, social and residential connections. These connections between parents, sons and C.A.'s escalated as the work of the practitioner became important to a wider distribution of occupational groups, and as their increasing number and geographical diffusion extended over a greater area.

Secondly, the supply of recruits to a profession was also a function of the establishment of 'recruitment fashions' among middle class parents. These became instituted as a result of parental assertions of their own social status and through a desire to enhance it through the entrance of sons to certain occupations. Such conventions concerning the vocational placement of sons were emulative of practices adopted by those at the head of the social class hierarchy. Similarly, some lower middle and upper working class parents also manipulated sons career choices for status enhancing reasons by aspiring for their entrance to professional occupations. This also tended to increase the supply of recruits, irrespective of the demand for professional services.

Thirdly, educational institutions played a minor part in the career determining process. Educational and career choices reflected parental decisions based on status acquisition and generalized notions of occupational destination.

Fourthly, the inadequate nature of career and vocational information and the consequent reliance on parental connection in occupational determination implied that the upward mobility of the sons of manual workers was restricted. Working class parents of the nineteenth and early twentieth centuries might aspire for sons to

become doctors, lawyers or clergymen; these were visible vocations to all though entry was expensive. Knowledge of opportunities in cheaper to enter new professions, such as accountancy, surveying and architecture by contrast, seem likely to have been limited by a lack of occupational and social contact with practitioners which was in turn encouraged by the division between manual and white collar work and by the urban segregation of social classes. Consequently, the major avenue of recruitment to the professions for the working class son was into the known, visible, vocation of school teaching. The alternative route into a higher status profession such as chartered accountancy was through the revelation effect of clerking in it first.

We may conclude that the processes of career selection were important to an explanation of the expansion of the SAE and were instrumental in determining the precise social origins of C.A. recruits.

For those parents and sons who were conscious of the profession as a career alternative and aspired to enter it, a further process of testing and selection had to be contemplated. Before entering into a C.A. vocational training and the achievement of full professional status, a son had to successfully proceed through the system of entrance and qualification. It is to an examination of this potential barrier to the upward social movement of sons that we turn our attention in the following two chapters.



## NOTES

1. K. Roberts, "The Entry Into Employment", Sociological Review 16 (1968), p. 155.
2. On the inadequacy and efficiency of the present day career information service see: Roberts, "The Entry Into Employment"; J. Haystead, "Social Structure, Awareness Contexts and Processes of Choice", Sociological Review 19 (1971).
3. On the importance of 'connections' in the career decision making process during the nineteenth century see: "On Relatives and Connections", Temple Bar 1 (1861), pp. 381-6. C. Dickens, Bleak House (London, 1862), ch. 13.
4. Walker, David MacLagan F.R.C.E., p. 28.
5. D. Cross, Choosing A Career (London, 1908), p. 231.
6. R. W. Atkinson, Popular Guide To The Professions (London, 1895), p. 22.
7. see W. L. Slocum, Occupational Careers (Chicago, 1966), ch. 11. Open University, Occupational Structure and Placement (1976), DE 351, "People and Work" (Unit 5).
8. On the relative importance of familial and other factors in occupational choice see: Slocum, Occupational Careers, ch. 11. W. M. Williams (ed.), Occupational Choice (London, 1974).
9. Sir F. J. Grant, The Faculty of Advocates 1532-1943 (Edinburgh, 1944); Idem, History of the Society of Writers to His Majesties Signet (Edinburgh, 1936). These illustrate that fewer Advocates and W.S.'s had brothers already in the profession compared to SAE members.
10. The Accountant's Magazine 1 (1897), p. 496.
11. B. Balfour-Melville, The Balfours of Pilrig (Edinburgh, 1907), p. 217.
12. M. E. Maxtone-Graham, The Maxtones of Cultoquhey (Edinburgh, 1935), pp. 196-7.
13. J. J. Cowan, From 1846-1932 (Edinburgh, By the Author, 1933), p. 23.
14. Kelly College, Tavistock, On the Choice of a Profession (Oxford, 1891), p. 1.
15. Minute Book of the SAE, vol. 1, p. 203.
16. During the seven years when an Academy master held the appointment of the twenty Academy apprentices, eleven had a relation in the the profession, two had W.S. relations, one was a brother of a stockbroker, one the son of an audit clerk, one the son of a bank manager, and, the other the son of a manufacturer. All therefore had some occupational-familial connection with the C.A. profession indicating that attendance at the Academy was of secondary importance in the decision to become an SAE apprentice.
17. F. W. Pixley, The Profession of a Chartered Accountant (London, 1885), p. 3.
18. A Guide to the Accounting Profession, p. 31.
19. see Anderson, Education and Opportunity in Victorian Scotland, pp. 180-1.

20. H. L. Waugh (ed.), George Watson's College 1724-1970 (Edinburgh, 1970), p. 55. This was also the source for the total Watson's school roll in Table 3.7, p. 206.
21. An example is provided by the experience of C. E. W. MacPherson, C.A., the son of a Church of Scotland minister and who attended the Royal High School and became apprenticed in August 1876. His next door neighbour followed him into the profession in October, the son of a cabinetmaker and also an ex-pupil of the Royal High School.
22. "Middle Class Education in England", The Cornhill Magazine 10 (1864), p. 411. See also "Maxims by a Man of the World", Chamber's Journal 4th series, 45, pp. 465-9.
23. British Parliamentary Papers, 1867-8, vol. XXVIII (Reports, vol. 1), "Report of the Commissioners appointed by Her Majesty to inquire into the education given in schools in England, not comprised within Her Majesty's two recent commissions on popular education and on public schools", p. 15.
24. British Parliamentary Papers, 1867-8, vol. XXVIII (Reports, vol. 9), Burgh Schools in Scotland, "Report of the Commissioners appointed by Her Majesty to inquire into the education given in the schools in England, not comprised within Her Majesty's two recent commissions on popular education and on public schools", p. 640.
25. Tozer, "The Unemployed Gentleman", p. 600.
26. The Student's Annual and Guide to Employment (Dublin, 1897-8), p. 1.
27. What Shall I Be ? (London, 1900), p. 11.
28. Smith, From Constable to Commissioner, pp. 20-1. See also L. R. Dicksee, The Student's Guide to Accountancy (London, 1907), p. 15.
29. Interview with Alexander Harrison, C.A. (admitted to SAE in 1914), Edinburgh, 13th December 1984.
30. For example, see: S. R. Timperley and A. M. Gregory, "Some Factors Affecting the Career Choice and Career Perceptions of Sixth Form School Leavers", Sociological Review 19 (1971).
31. H. Jones, Guide to the Professions and Business (London, 1898).
32. A Guide to the Accountancy Profession.
33. Witty, How to Become a Qualified Accountant, p. 30.
34. Jones, Guide to the Professions and Business, p. 89.
35. Compare the rate of failure for higher civil service cadetships with that of the C.A. preliminary examinations below: (% failing)

Year	Civil Service	SAE	ICAEW
1896	57	36	30
1897	59	32	32
1898	52	33	31
1899	61	42	26
1900	64	36	22
1901	62	37	35

Civil Service statistics calculated from: "Prospects in the Professions", Cornhill Magazine 15 (1903), p.120.

36. Table 3.8 calculated from information provided in: Cross, Choosing a Career.
37. A further example is that of Peter S. Warden, C.A., the son of a commercial clerk who "was for a time assistant to the late Mr George Auldjo Jamieson, who, on the occasion of the vacancy in the office of City Chamberlain of Edinburgh, gave the opinion that Mr W. had qualities which marked him out for a much more important vocation." (The Accountant's Magazine 20 [1916], p. 411.). Therefore, after over five years in the office of Lindsay, Jamieson and Haldane, Warden at the age of 21 became a C.A. apprentice in December 1886 and qualified to the SAE in 1890.
38. Personal letter, 20th November 1984 from a C.A. apprenticed 1907-12 who wishes to remain anonymous.
39. Keith, Edinburgh of Today, p. 144.
40. A. T. Hunter, C.A., "Rambling Reminiscences of an Old Edinburgh Citizen", The Weekly Scotsman (October-December 1936), p.25.



## IV The System of Occupational Preparation: Apprenticeship and Examination

It is the intention in this chapter to provide an outline of the changing system of professional training through which SAE recruits had to proceed before becoming C.A.'s. This is designed as a prelude to an analysis of the factors tending to secure success in the process of occupational preparation and the extent to which the imposition of increasing numbers of obstacles to qualification acted as barriers to recruits from various social origins. The nature and complexity of the system of professional training were of potential significance in determining the possibility and extent of upward social mobility to the profession. We begin with a discussion of the major form of SAE instruction during our period: apprenticeship.

### APPRENTICESHIP

A nineteenth century C.A. training laid considerable emphasis on gaining professional knowledge through practical learning and experience. As with the system of its close associate, the solicitor's profession, an SAE vocational preparation was in the form of an apprenticeship, a formal contract binding a potential member to a qualified practitioner for a predetermined period of service.

This method of training had not only been traditional before 1853, it also offered advantages to the new organization and its members. For the master it ensured a means of relatively cheap labour while the apprentice benefitted from long term, consistent training in one office. From the perspective of the professional organization the indenture provided a means of occupational socialization and of inculcating new members with the conduct of the vocation as well as encouraging an *esprit de corps* among its number.

Despite the increasing movement towards a more theoretical training, by the standards of the modern accountancy profession the emphasis during 1853-1914 was heavily on the practical side. Indeed, it was not until the institution of a preliminary examination in 1873 that there was any test of a potential apprentice's knowledge or suitability to the vocation except from a generalized requirement of having received a 'liberal education'. The assessment of an apprentice's qualifications and abilities rested with the master. The experience of aspiring Edinburgh C.A.'s was dominated by that of indenture, of their training in the offices of existing members and from learning on the job.

The mechanics of the SAE indenture were simple and were regulated soon after incorporation in the 'Constitution and Laws' of the Society, ratified by a general meeting of 7 February 1855. The articles were to be of a standardized format and a contractual agreement between master and apprentice. No youth desirous of entering the Edinburgh profession could do so "except under regular deed of Indenture" which was recorded in a book by the Secretary of the Society at the cost of £1.1s. (1) A date of commencement was determined and a date of expected expiry: no apprentice was eligible to sit the examination for admission until his master had discharged him and that event had been recorded before witnesses in the SAE's book of indentures. A fine of £50 was imposed upon any party failing to abide by the terms and obligations of the agreement.

In addition, the indenture had to be served with an SAE member;- the apprentice was required to serve for a minimum period, and had to have attained a certain age, appointed a cautioner and paid an indenture fee to his master. Each of these aspects of apprenticeship will be examined in turn.

### 1) The Choice of Master

With the exception of a few instances where a long standing and promising C.A. clerk had advanced his career through the logical step of becoming apprenticed to his employer, discovering an office in which a son might be apprenticed appears to have been a matter of arrangement between parents or guardians and potential masters.

The choice of particular office, which was potentially significant to an apprentice's success in qualification and to his professional career, was ideally based upon a number of practical criteria. As an initial consideration it was advised that: "careful inquiry should be made as to the precise extent of the practice of the Accountant with whom it is contemplated entering into articles." (2) This was deemed necessary on the grounds that the possibility existed of there being insufficient business in the office to occupy the existing staff let alone a new apprentice thus providing an inadequate training. Parents were similarly recommended to consider the relative advantages and disadvantages of indentures in large as against small offices.

A large firm offered the prospect of gaining experience in a variety of work and a career enhancing reputation and clientele after qualification. Against this were the disadvantages of possibly being allocated to, and restricted to training in, one department of a large business; thus a lack of personal attention from masters, and, the division of labour would mean that training was effectively under the supervision of a managing clerk rather than the master. By contrast a small office might permit a close and more personal relationship between the parties as well as the advancement from menial work tasks more rapidly. Yet, a small firm was unlikely to have provided a familiarity with all the branches of a C.A.'s business and offered limited opportunities for advancement in the office once qualified.



Most accountancy journals of the late nineteenth century recommended a medium to large firm. In England it was considered that "the balance of the argument is on the side of the fairly large firm- one employing 10 or 15 clerks is a very good size." (3) In Edinburgh it appears that apprenticeships were disproportionately conducted in larger offices. The 1067 C.A. apprenticeships included in the study (those commencing 1837-1911) were contracted between 214 separate masters, a mean of 4.98 apprentices per master. It is shown in Table 4.1 that 55 C.A.'s acted as masters to ten or more apprentices and 24 to twenty or more apprentices while only 51 apprentices were trained in the office of a C.A. who was not a master to any other apprentice.

TABLE 4.1  
EDINBURGH C.A.'S WHO WERE LISTED AS HAVING BEEN A SOLE OR JOINT  
MASTER OF AN SAE INDENTURE COMMENCING 1837-1911

Number of Indentures in which C.A. appears as a Master	Number of C.A.'s
1	51
2-4	47
5-9	61
10-19	31
20-29	11
30-39	9
40-49	4
Total	214

Seven firms dominated SAE apprenticeships during our period, each training thirty or more apprentices. These were: Lindsay, Jamieson and Haldane; A. and J. Robertson; Howden and Molleson; F. H. and F. W. Carter; Richard Brown and Company; Moncreiff and Horsburgh; and, Barstow and Millar.

Each of these firms appear to have provided to some extent a different kind of training and specialized in certain types of business.

This was an additional consideration for parents in deciding upon a suitable master. Lindsay, Jamieson and Haldane, for example, was an old firm with traditional business in remits from court, management of landed estates and insurance; Howden and Molleson appear to have had a bias toward banking and insurance work while F. H. and F. W. Carter offered more company auditing. A parent had to consider therefore, whether to place a son in an office whose business was of a declining or expanding nature as well as the reputation of the firm. There were advantages in entering a son into a 'modern' office whose partners were recently qualified and who practised updated methods and adopted a more theoretical perspective; Graham, Smart and Annan, was reputedly such a firm. Whether or not an apprentice received a salary and its amount were likely to have been important factors as was, in later years, a firm's record at ensuring success in the professional examinations.

A parent also had to consider post qualification. The nature of a father's employment could be important; if occupied in law his connections might secure for his son some legal business, a manufacturer might be placed to find a son a position as a company auditor. The nature of the C.A.'s business was potentially important in this context. As one career guide in 1908 noted:

Influence is of some importance to a young accountant when he has passed through his novitiate. If possible, an office should be chosen which does a good deal of the kind of business which may be expected to come in the pupil's way later. (4)

Despite these potentially important considerations, it would appear that perhaps the major influences in determining the choice of office for training were those alluded to in the previous chapter, the range of connections and associations between parents and C.A.'s. Not only could occupational, familial and social connections play a part in career choice, they might also have determined the office in which the vocation was trained for. The Scottish Accountant was quite adamant in 1893

that in order to secure for a son a C.A. indenture: "The first qualification ... for all applicants was not ability to pass successfully the prescribed examinations, but influence to obtain a situation with a C.A." (5) Though it undoubtedly occurred, it would seem to have been exceptional that a parent approached a master with the offer of an indenture fee on the basis of no connection or recommendation, however distant the association might have been.

## 2) Pre-Apprenticeship Training and the Duration of the Indenture

Once a suitable firm had been discovered it was recommended practice in most occupations with apprenticeship training systems for the potential trainee to spend a trial period in his principal's office before the entrance examination was taken or the articles signed.

For the SAE apprentice and his parents this was a prudent procedure. Before investing in an indenture fee it was wise to test a son's suitability for the profession and his master's ability to train him. Hence the apprentice might "attend at the office for a few hours daily and obtain some little insight into business matters." (6)

The prevalence of this practice among potential SAE apprentices is difficult to estimate as, if the trial was a success and an indenture followed, the period was often included as part of the full term of the apprenticeship. Even if a trial period was not contemplated, pre-apprenticeship employment in a C.A.'s office presented a further advantage; it resulted in a reduced duration of the indenture which may have lessened the financial burden of professional training for the sons of low status parents.

The Constitution of the SAE adopted in February 1855 established that the usual period of service would be five years and this remained so throughout the 1855-1914 period. The twenty six indentures registered



in the SAE books that commenced between 1837 and 1854 were expected to run for an average of 4.27 years illustrating that previous to organization the usual indenture ran for four years. Thereafter the mean expected duration at commencement was 4.76 years, and this deviated little over decennial cohorts 1855-1911. The majority of indentures had terms of five years (82.75%), 9.74% were projected to run from four to five years and 7.49% from three to four years. The two latter groups constitute those qualifying for reduced terms.

Apprentices who had been previously employed in the office of an SAE member (or from 1893 by any C.A.) or a law agent (W.S.'s, S.S.C.'s, enrolled solicitors or writers) were entitled to a restricted term calculated on the basis that for every year or part year of previous employment in these offices, the term of service could be reduced from five years by half that duration. For example, if an apprentice had been employed as a W.S.'s clerk for two years he was entitled to one year less than the usual term. No apprentice could however, have his term reduced to less than three years, and, from the 1880s only previous employment after the age of seventeen was taken into account. From the late 1890s university degree holders were entitled to a four year indenture, a provision which applied to fifteen cases in the study to 1911.

The rules concerning the nature of pre-apprenticeship employment permitting a reduced indenture do not appear to have strictly applied in all cases. Insurance, for example, was a grey area. Though an insurance office might employ a C.A. as a manager or auditor so that a future apprentice might have been considered as having been "in the business chambers of a Member", (7) it seems unlikely that the five apprentices in Table 4.2 claiming a reduced term through employment in such firms were under the direct influence of the C.A. or were engaged in highly relevant business to accountancy.

TABLE 4.2

OCCUPATIONS OF 189 SAE APPRENTICES 1837-1911 PROVIDED AS REASONS  
FOR REDUCED TERMS OF INDENTURE (WHERE KNOWN)

Occupation	N of Periods of Employment Cited by 189 Apprentices	Total Period Spent in Employment (Years)	Mean (Years)
In C.A.'s Office	130	256.66	1.97
C.A.'s Clerk	35	89.66	2.56
Clerk to Accountant of Court	2	12.08	6.04
C.A. Apprentice	2	3.58	1.79
C.A.'s Cashier	2	9.00	4.50
Actuary Apprentice	1	4.00	4.00
In W.S.'s Office	8	27.16	3.39
W.S.'s Clerk	5	16.83	3.36
In S.S.C.'s Office	5	10.83	2.16
S.S.C.'s Clerk	1	1.00	1.00
S.S.C. Apprentice	1	5.00	5.00
In Writer's Office	1	1.00	1.00
In Solicitor's Office	2	3.25	1.62
Solicitor's Clerk	1	1.33	1.33
Solicitor's Apprentice	1	5.00	5.00
Lawyer's Clerk	2	8.50	4.25
Clerk in Teinds Office	1	4.00	4.00
In Insurance Office	1	3.83	3.83
Insurance Clerk	2	15.00	7.50
Insurance Apprentice	2	8.00	4.00
Banker's Clerk	1	8.00	8.00
Total	206	493.71	2.39

The 189 apprentices whose previous, term reducing occupations are known spent on average 2.61 years in these related occupations. It is also apparent that 83.00% of time by which indentures were reduced was due to previous employment in the offices of C.A.'s and that 14.07% was due to previous engagement in lawyer's offices. As we shall discover in chapter 5, pre-apprenticeship employment had potential ramifications for the apprentice's success in the system of professional preparation.

3) Age

No person who is under sixteen years of age shall be taken by any Member of the Corporation as an Apprentice. (8)

So stipulated article 30 of the 1855 Constitution of the SAE. The joint agreement of the three Scottish C.A. societies of 1893 raised the minimum age to seventeen. Previous to this enactment the odd underaged apprentice appears to have become indentured. In March 1864 Peter Ronaldson, born on 14 August 1848 was indentured as was Frederick Falkner in August 1868 despite being born on 21 November 1853.

In cases where it has been possible to identify apprentice's dates of birth, it appears from Table 4.3 that before the introduction of the age limit in 1855, apprentices were on average one year younger at the date of commencement than subsequently.

TABLE 4.3  
AGE OF SAE APPRENTICES 1837-1911 AT THE COMMENCEMENT OF  
INDENTURE (WHERE DATE OF BIRTH IS KNOWN)

Year of Indenture Commencement	Mean Age at Commencement	N of Apprentices
1837-54	16.80	25
1855-9	17.81	38
1860-4	18.06	43
1865-9	18.48	53
1870-4	18.23	50
1875-9	18.19	90
1880-4	18.13	103
1885-9	18.29	91
1890-4	18.47	116
1895-9	18.55	136
1900-4	18.97	161
1905-11	19.02	148
1837-1911	18.45	1054

The mean age at commencement increased until the early 1870s and declined until the late 1880s which may have been the result of



the introduction of the comprehensive examination system from 1873 which essentially codified the qualification system and established a standard of education necessary for success in it. The rise in the average age from the 1880s can be explained by the raising of the minimum age in 1893 and by the desirability of remaining in education longer in order to maximize the chances of succeeding in the increasingly difficult examinations of the overstocked professions including Scottish chartered accountancy.

#### 4) The Location of the Indenture

In order to qualify for SAE examination and admission an apprentice had to receive his training in the office of a qualified member. Consequently, apprentices were extremely limited in the range of locations in which they might complete an indenture and this provided a not inconsiderable obstacle to the recruitment of non-Edinburgh based sons. All but 26 of the 1067 apprentices contained in the study were trained in Edinburgh offices. It was not until 1894 that the first SAE indenture contracted outside Edinburgh was registered and the practice remained exceptional until the turn of the century (19 of the 26 non Edinburgh based apprenticeships commenced 1903-8) despite the increasing geographical diffusion of the SAE membership.

Ten SAE apprentices received their training in Inverness (all in the offices of R. F. Cameron, C.A.), five in Perth (four in the offices of E. Jack, C.A.), one was located in Glasgow and eight in London (under a variety of masters) and one each in Cape Town and Johannesburg.

For the youth desirous of entering the C.A profession but living at some distance from Edinburgh, the proximity of a local SAE member able to take an apprentice was a great advantage for those not wishing to leave home or incur the expense of lodging in the capital. The necessity of migrating to the three major Scottish cities to receive

C.A. training was a source of criticism by the rival accounting organizations. The three C.A. societies, claimed the SIA in 1889-90: "Are to a large extent special and exclusive ... it is unjust to require the youth desirous of following the profession of an accountant to leave their homes in the provinces." (9) Similarly, in 1896, the Edinburgh, Glasgow and Aberdeen Societies were accused of fostering a monopoly of professional training:

... Outside of these towns with the exception of one or two offices in Scotland there is no facility for a lad entering this profession at all unless he is in a social position, such as will enable him to be sent from his home during five years of his youth and attend an office in these three towns. (10)

The SAE defended its position in typical altruistic terms:

It is for the benefit of the profession and the public that Accountants of Scotland should receive their education and training in the University towns, where the great bulk of the legal and general business of the country is conducted, and where the education and training are more varied and efficient than in small provincial towns. (11)

Unless there was in, or near the town of indenture a university providing SAE approved law classes (as there was only in London, Glasgow and Dundee) as an alternative to those deemed compulsory at Edinburgh University, the provincial apprentice could not totally avoid residence in Edinburgh. Both the South African based apprentices had to spend at least one year in Edinburgh to attend lectures and gain experience in an Edinburgh office. The Inverness apprentices spent from one to two years in the capital for the same reasons, some having their indentures formally transferred to an Edinburgh master for the last two years of their term.

It has to be asserted that these geographical limitations ensured that sons from low income, provincial origins were at a considerable disadvantage in being able to enter indentures left hypothetically vacant by any declining capacity of C.A.'s to secure self recruitment due to a reduction in their fertility.

### 5) The Cautioner

Each indenture had to be signed by a cautioner or guarantor of the apprentice's good conduct and to ensure that he would bind by the terms of the agreement. In eighteen indentures no cautioner was assigned due to the apprentice being of adult age and usually having served long periods of pre-apprenticeship employment in the office of the future master.

For the purposes of this study the cautioner was of potential importance for two reasons. Firstly, it provides proof of the existence of living parents which may be hypothesized as of possible significance to the successful completion of an indenture. Secondly, the possibility exists that the cautioner was the individual who was of greatest influence in the decision to enter the profession; the person with C.A. connections who was best placed to guarantee the apprentice's behaviour and measure his progress.

Table 4.4 over reveals that in most cases the cautioner was the apprentice's father. Of those apprentices whose cautioner was their mother, 91.72% appear to have lost their fathers by the date of commencement. Yet, of the 186 who did not have a father or step father as their cautioner, 40.87% of apprentices had living fathers at the outset of indentures possibly indicating that some other individual (mainly uncles) was of more significance in directing the career of the apprentice.

The increasing number of apprentices with fathers acting as cautioner and the decline in the number of uncles reflects not only the improved life expectancy of parents but also the changing social origins of apprentices. Increasing numbers of apprentices were derived from families where career choice in favour of chartered accountancy had been based not upon primary, interfamily, personal connections



with a C.A. (through a W.S. uncle, for instance), but rather through 'revelation effects' and more remote occupational and residential associations so that the father remained the obvious cautioner.

TABLE 4.4  
RELATIONSHIP TO THE APPRENTICE OF CAUTIONERS ON SAE  
INDENTURES 1837-1911

Relationship to Apprentice	% of Total Indentures Commencing Between:							% of Tot
	1837-59	1860-69	1870-79	1880-89	1890-99	1900-11	1837-1911	
Father	65.1	59.0	62.5	64.1	73.1	69.5	717	67.1
Step Father	0	2.0	0.6	0	0.7	0	5	0.4
Mother	12.1	14.0	15.9	11.7	12.6	14.5	145	13.6
Brother	3.0	5.0	4.8	5.6	4.7	5.8	55	5.2
Sister	0	0	0	0	0	0.3	1	0.1
Grandfather	0	2.0	0	1.0	0	0	4	0.4
Grandmother	0	0	0	0.5	0	0	1	0.1
Uncle	10.6	9.0	7.6	10.2	5.1	4.8	75	7.0
Aunt	1.5	0	0.6	1.0	0.3	0	5	0.4
Cousin	0	0	0	0	0	0.3	1	0.1
Father in Law	0	1.0	0	0	0	0	1	0.1
Brother in Law	0	0	0.6	0	0	0	1	0.1
Father's Cousin	0	0	0.6	0	0	0	1	0.1
Master	0	1.0	0	0	0	0.3	2	0.2
A C.A.	4.5	3.0	0	0.5	0	0	7	0.7
Executor of Father's Estate	3.0	0	0.6	0	0.3	0.6	6	0.6
Family Solicitor	0	0	0.6	0.5	0	0	2	0.2
Headmaster	0	0	0	0.5	0.3	0	2	0.2
A Neighbour	0	0	0	0	0	0.6	2	0.2
Landlady	0	0	0	0.5	0.3	0	2	0.2
No Cautioner	0	3.0	3.4	0.5	0.7	2.2	18	1.7
Not Known	0	1.0	1.3	3.0	1.1	0.6	14	1.3
Total Indentures	66	100	144	195	253	309	1067	100

### 6) Apprenticeship Fees

The payment of an indenture fee to the master was a potentially significant financial obstacle to the recruitment of sons depending on their social origins. The apprenticeship fee was established before the organization of the Scottish accounting profession. In 1784 the Glasgow firm of Gibson and Smellie placed this advertisement in the Glasgow Mercury:

Wanted an Apprentice: None need apply unless they intend to give an Apprentice- fee. (12)

Nine indentures commencing before 1855 that mention the fee and its amount were registered in the SAE books; they reveal a wide variety of experience according to the master. The fee imposed ranged from £40 to 150 guineas with an average of £120. The firm of Moncrieff and Baillie, masters of two of these early apprentices, charged 150 guineas while Watson and Dickson who also trained two charged £150. There are indications that masters varied the fee according to their acquaintance with the apprentice or his family. David Robertson Soutar, C.A., charged John Ogilvy £105 in 1848, Charles Henry Hughes £10 in 1863 while Patrick Turnbull in 1852 paid nothing, Soutar adding the following to the articles of indenture of the latter apprentice: "For the regard he bears to David Turnbull, W.S., the uncle of the said Patrick Turnbull, dispenses with the usual apprentice fee."

During the pre 1855 period of unregulated fees, it was likely in accountancy, as in other professions, that the quality of training depended on the amount of the fee. A low cost indenture was available from some accountants though the discharged apprentice could expect little in the way of business connections or professional standing. Such a case was that of Archibald Lumsdaine, C.A., the son of a Gilmerton surgeon and apprenticed to Henry Callender, C.A. in 1853 at the cost of £40. Lumsdaine had a particularly unsuccessful career which culminated

in his widow applying to the SAE for assistance. Callender was removed from the roll of members in 1873 following his desertion to America to escape jurisdiction following some illicit business practice.

Article 33 of the Constitution of 1855 regulated and standardized fees, the figure remained static during the 1855-1914 period: "The Apprentice - Fee shall be One Hundred Guineas, and shall be paid when the indenture is entered into." (13) Despite this standardization, there were some deviations from it. On a number of indentures the fee remains unmentioned, possibly indicating that none was imposed while in 1905 one apprentice was charged £63 for a three year term and another, based in London was charged £200. (14)

One hundred guineas, though comparatively low by the standards of other professions (see Table 3.8) undoubtedly prevented the occupation of vacant indentures resulting from fertility decline among existing C.A.'s by many sons from families of limited means. The imposition of a single rate prevented the possibility of receiving a low cost training in some of the inferior offices. By comparison, the ICAEW did not regulate the amount of the fee though the figure was seldom below £100 and could be as high as £500 in a firm of high reputation. The SAA charged £40 but in IAAG indentures none was usually imposed. Significantly, this divergence in fees did not result in a flood of recruits to the Glasgow and Aberdeen societies at the expense of the high cost SAE. The higher status of an Edinburgh training was probably considered more important to a son's long term prospects than short term financial disadvantages in the form of high fees.

SAE articles of indenture record the individual who paid and advanced the fee on signing the contract. It is difficult to evaluate the significance of this variable as there is no indication that the payee was responsible for earning or raising the money and whether or not, for example, the cash was simply forwarded by the apprentice but was derived from his father's bank account.



Table 4.5 reveals the fee payees listed on indentures, over half of apprentices were recorded as having paid their own training costs.

TABLE 4.5  
RELATIONSHIP TO THE APPRENTICE OF FEE PAYERS LISTED ON  
SAE INDENTURES COMMENCING 1837-1911

Relationship to Apprentice	N of Indentures	As % of all Apprentices
The Apprentice	577	54.08
Father	295	27.65
Apprentice and Father	9	0.84
Step Father	1	0.09
Mother	41	3.84
Apprentice and Mother	1	0.09
Brother	10	0.94
Uncle	11	1.03
Apprentice and Uncle	1	0.09
Aunt	3	0.29
Executor Father's Estate	6	0.56
Apprentice's Last School	1	0.09
School Governors and Apprentice	1	0.09
No Mention of Fee	96	9.00
No Fee to Pay	2	0.19
Not Known	12	1.13
Total	1067	100

#### 7) Remuneration

The apprentice fee might appear to have been less restrictive to the recruitment of sons from low status families if it was returned in whole or part to the apprentice as salary during the term of service.

The question of remuneration was of considerable importance to apprentices from non wealthy origins given that the cost of their training and support constituted a net drain on family resources. Unlike the present day system whereby student accountants receive a self supporting salary, the SAE did not regulate the payment of apprentices by their masters.

Before the standardization of the form of the indenture in 1855, ten contracts of service contained provisions for the remuneration of apprentices, indicating that this was the conventional practice before, and perhaps after the organization of the Edinburgh profession. The most comprehensive arrangements were made for James Watson, apprenticed from 1847 to 1852 in the office of Donald Lindsay, C.A. Watson had been dux of George Heriot's Hospital in 1845, a school that provided the payment of apprenticeship fees for certain of its pupils. The indenture established that Lindsay would pay the Governors of the Hospital or whoever:

Shall furnish the said James Watson with Bed, Board, washing and clothing, viz., the sum of £20 sterling for each of the first and second years of the said apprenticeship, the sum of £25 sterling the third year, and the sum of £30 sterling the fourth and last year. (15)

In addition, the school was to pay £10 a year toward Watson's keep and award him £5 on his discharge "to purchase clothes", provided that he "abstain from bad company and vicious practices, and behave himself discreetly at all times to his said master." (16)

A similar arrangement was made for the indenture of Archibald Lumsdaine; his £40 fee was paid by George Watson's Hospital which was to be repaid in salary at the rate of £10 per annum.

The remaining eight early indentures where remuneration was provided, illustrate that as with fees, the amount of salary varied according to the firm. The usual procedure was for the apprentice fee to be repaid in full in increasing annual instalments over the term. There were however, exceptions. Patrick Turnbull who paid no fee to his master as we have seen, received £90 in salary while John Ogilvy had paid £105 as fee to the same master and received £120. Patrick Morrison, C.A. charged James Smeal £100 but paid back only £45 1853-56; David Cormack, C.A., S.S.C., by contrast charged Dugald Campbell

Kerr £99.19s. but returned £115 in salary 1849-54. In almost all cases remuneration was on the condition that the apprentice maintained good conduct and was faithful to his master.

Only six indentures commencing after 1854 included provisions for the apprentice's salary. Four of these were Edinburgh based and contracted during the late 1860s and 70s. In two cases the £105 fee was returned in increasing annual emoluments. In the other two instances John Frederick Moffat, C.A. was the master and paid one apprentice £20 per year and another a total of £265. The former apprentice was the son of a wealthy brewer and the latter the son of a small builder indicating that some masters may have taken into account the apprentice's circumstances when considering remuneration.

The remaining two relevant indentures commenced in 1897 and 1905. These however are unrepresentative of conditions in the Edinburgh profession in that one was located in Glasgow (no fee, £70 salary) and the other in London (£200 fee, £100 salary) and reflected local conventions concerning apprentice remuneration. In London, for example: "A very usual arrangement with high-class firms is to fix the premium at from 250 to 300 guineas, and the salary paid during the course of the last three years at about £100 or £150." (17)

Despite the lack of information on this subject for Edinburgh indentures it seems likely that apprentices did receive a salary though the provisions and amount varied between firms. It is known, for example, (18) that Barstow and Millar paid their early twentieth century apprentices in instalments of £20, £24, £28, £32 and £36 over five years constituting the repayment of their fees with interest. Martin, Currie and Company had similar arrangements. In these circumstances the imposition of an apprentice fee does not appear to have been such an obstacle to recruitment. However, the raising of the lump sum at indenture commencement remained a barrier to sons of low income families.



### 8) The Experience of Apprenticeship

The experience of the SAE apprentice whether in or outside the office altered over time and depended considerably upon individual circumstances.

#### The Office

The position of the apprentice within the firm varied according to its size and the division of labour within it. Increasingly, however, given their expanding number and concentration in a small number of larger offices, apprentices formed a distinct group within the employment structure of the firm.

The medium late nineteenth century Edinburgh C.A. office consisted of two or more partners, a head or managing clerk who was frequently a young C.A. trained with the firm, a cashier, perhaps four or five clerks, a junior 'trotter' or messenger and a number of apprentices of whom one was usually considered to be senior. Despite the new apprentice's employment in work tasks similar to those of a clerk a series of common interests distinguished them from other office staff. These were: their relationship with the partners; employment status; mutual concern with examination and qualification; membership of the SAE student society, and their comparatively transient position with the firm.

Over the period of the indenture, the standing of the apprentice improved reflecting his increasing knowledge and involvement with more sophisticated business. During the initial period of training however, the apprentice performed the most menial and routine tasks to familiarize him with the office system such as filing, letter copying and indexing:

During the first twelve or eighteen months of his service, an articulated clerk will, in the usual course, be engaged in the most simple and elementary work of the office, such as copying accounts, writing up books, making additions, calculations of interest, and other similar matters. (19)

Such monotonous and rudimentary work could, claimed Dicksee in 1907, breed disappointment, the apprentice wondered "how it is that his work differs so little from that of a mercantile clerk." (20)

Once the basic skills of bookkeeping had been mastered, the apprentice might advance to assist with audits and in the final years was given sole charge of less complex audits and received introductions into the wider areas of business. The major change was that of increased responsibility. "He may also be deputed to take charge of an undertaking or on behalf of his principal acting as receiver, liquidator or trustee, often on his own away from the main office." (21)

The practical work of the office was supplemented by the increasing burden of examination preparation. As the standard of professional education required for examination success rose, so apprentices were compelled to spend more time at university law lectures, evening classes and meetings of the student society. Apprentices of the 1850s to early 70s could recall a more relaxed era of training. William H. Smith, C.A., indentured in 1857-62 to Brown and Pearson recalled that:

I was as happy as the day was long. But here circumstances conspired against me. The racket court was a little too contagious, and in it I spent as much time as I did at the desk. I also joined the St Andrew Boat Club. (22)

Similarly, B. Worthington wrote in 1895 that some years ago English apprentices learnt nothing from the first day of their indenture to the last except a taste for sport and wine appreciation. These days were long gone, now "application and attention to work reign in their stead". (23)

#### Outside the Office

<sup>S</sup>  
~~X~~ Despite their apparent cohesiveness during working hours (which by the late nineteenth century were generally nine to six on weekdays and nine till one on Saturdays), the office apprentices dispersed at the end of business. One apprentice of the early 1900s recalled that:

"Time in the office was busy and friendly, after hours we went our separate ways." (24)

Social intercourse between staff appears to have lessened as the scale of the SAE and the C.A. office expanded. Alexander T. Hunter, C.A. noted that in 1876 when the profession was a comparatively small affair, he as an apprentice was invited to the President's (who was also his master) dinner parties.(25)

The social experience of the apprentice varied widely according to his means and distance from the parental home. The relatively prosperous apprentice could take advantage of the opportunities for sport, club membership and entertainment available in Edinburgh. By contrast his poorer colleague living at a distance from home without family or school friends could envisage a basic and isolated existence. One apprentice of the 1900s with parents in Ireland recalled that during his indenture:

I moved to one room in a tenement block. The landlady was elderly and very poor. She gave me breakfast and dinner (taploca, 5d.); lunch was two buns and a glass of milk (3d.). My only asset was a gold watch which was inherited. I pawned it once. I studied every evening for the examinations as I had no money to do anything else. (26)

However impoverished, it is clear from the addresses provided by apprentices at indenture commencement and examination, that most at least benefitted from the hypothetical advantages of residing in the parental home during their training. 857 of the 1067 apprentices commencing indentures between 1837-1911 (80.31%) appear to have done so. Nine resided with one or two parents in the Edinburgh home of a relative; 26 lived with brothers and sisters mainly because their parents were deceased; four resided in their own marital home; and, one lived with his C.A. master who was also his brother-in-law. Three resided with grandparents, 34 with an uncle, an aunt or both, and one with a cousin. Of the 38 who resided with a relative at least eleven



were orphaned and six had no living father; the remainder appear to have taken advantage of lodging with a relative in Edinburgh, their parents living well outside the city, most derived from SSG's 4 to 9 and were perhaps unable to afford accomodation fees.

Those apprentices beyond commuting distance from Edinburgh and without relatives in the city took lodgings; at least 65 did so (their parents living an average of 119.84 miles from Edinburgh). Edinburgh contained a disproportionate number of lodging and boarding houses reflecting its position as a major centre of educational and occupational training. In 1881 the ratio of lodging house keepers to total population was 1:259 in Edinburgh compared to 1:518 in Glasgow. A few apprentices lodged in houses that specifcally took in university students and medical or legal trainees; most however were the only lodgers resident in the household.

Eighteen SAE apprentices took 'rooms' or apartments, these were mostly the sons of landed proprietors and professional men living on average 92.30 miles from the capital. A further seven apprentices appear to have received an even more comfortable period of indenture residing with a brother or brothers in a separate household in Edinburgh with parents living on average 79.16 miles away. Most of these individuals derived from SSG's 1-3 and had been provided with independent accomodation for the period of their vocational training. It was common practice during the nineteenth century for the younger sons of landed proprietors and wealthy farmers to move to Edinburgh and learn a profession while elder brothers benefitted from inheritance. Donald Lindsay, C.A., an original member of the SAE was a case in point; the son of a landed proprietor in Forfarshire, he, his brother and a servant moved to Edinburgh and received a training in a W.S. office. His brother became a W.S. and he an accountant. A later example is provided by



William Shaw Buttar, (admitted 1891), the third son of a Forfarshire farmer of 510 acres. His eldest brother entered farming while he and his younger brother were trained in Edinburgh, he as a C.A. and his brother as a merchant's clerk. During their training they were accomodated in a separate household with one servant.

Of the remaining apprentices two resided in university halls, one in the hostel of his last school, three lodged with their ex schoolmasters. Information concerning the remaining 34 apprentices is lacking though it is likely that the majority lodged.

As we shall discover in the subsequent chapter the apprentice's place of residence during indenture was significant in terms of his success in the system of professional training.

### EXAMINATION

Despite the heavy reliance upon practical training, it became increasingly obvious to the SAE and other professional organizations during the second half of the nineteenth century that the vocational preparation of a professional required the testing of theoretical knowledge. The resultant trend toward more academic testing of apprentice's abilities culminated in a questioning of whether the emphasis placed upon examination had become too great. In 1909, for example, one C.A. asserted that:

Examinations of all kinds have become a feature of the age, and it is worth while to inquire whether they have not been exalted to too important a place. After all, the object of examinations should be to test to what extent a candidate has profited by the teaching and training which he has received. (27)

It was the increasing importance attached to the testing of the acquisition of theoretical knowledge that distinguished the experience of the SAE apprentice of the 1900s from that of his 1860s counterpart and placed in his path a greater number of obstacles to the achievement of full professional status.

### 1) The SAE Examination System of 1855-73

The examination procedure instituted by the newly formed SAE was, by present day standards in the professions, very basic. As Martin rightly pointed out in 1896, the original members of the Society were not required to pass an examination or any test of their ability as accountants. (28) For subsequent members Article 39 of the 1855 Constitution provided for a single examination to be taken as the final stage of training upon which entrance to the SAE depended.

Candidates for admission shall undergo examination by the Examinators at such time and place as they may appoint. The Examinators shall examine Candidates for admission in such form and to such extent as they may consider necessary upon subjects usually occurring in the practice of the profession. (29)

As this would suggest, the subjects of examination were of a highly practical nature, testing an apprentice's acquisition of specific skills during his indenture and his ability to utilize them as a future member. The examination procedure reflected this objective in that it was conducted orally before a Committee of Examiners (the President of the SAE, with the Council and three elected C.A.'s) and consisted of an interrogation of the apprentice of no predetermined duration. The candidate, having satisfied the Committee was "found duly qualified" and permitted to apply for admission. Significantly, no one appears from the SAE minute books, as ever having failed or requested to re-appear subsequent to a first examination. The procedure and the lack of emphasis placed upon examinations during this period was well explained by one senior C.A. writing in 1909:

The examinations were of secondary importance and were to a great extent oral, which enabled the Examiner to bring his personal observation of the candidate into play. His judgement, therefore, rested on wider grounds than a mere report of the value per cent of a candidate's answers to certain questions put to him. Weight was attached, and rightly, to the character of the instruction he would be likely to receive in the office in which he was trained and to the intelligence shown in oral examination; and if in certain branches of his profession the candidate revealed deficiency, he was informed of his defects and told how best to remedy them. (30)

This rudimentary system of evaluating a future professional's abilities was not unique at the time. Indeed the SAE attitude toward examination was reflective of that existing among the Edinburgh profession that it most aspired to and desired to emulate: the lawyers. Admission to the Faculty of Advocates during the 1850s depended on attendance at university law classes followed by public and private examination before a faculty committee. A W.S. was required to have completed a five year indenture and attended prescribed law classes. In all of these legal professions, having received a 'liberal education' was deemed sufficient proof of academic abilities while the payment of entrance fees was evidence of the suitability of the candidate's social status and commitment to the practice of the profession.

It was, as Reader has asserted, (31) the lower status, aspiring professions that initiated comprehensive and written examinations in order to affirm their standing on the basis of the provision of informed and expert knowledge. Within the horizons of the SAE it was such a profession that may have encouraged Edinburgh C.A.'s to adopt a more rigorous examination system. The Faculty of Actuaries, incorporated in 1856 and whose membership consisted primarily of insurance company managers (many of whom were also C.A.'s) had its aspirations to professional status tainted by its commercial associations. Consequently, from 1856, it introduced a comprehensive examination system and a greater emphasis on the acquisition of theoretical knowledge was placed upon training.

Potential "Actuarial Students" had, before indenture, to pass a matriculation examination consisting of elementary subjects. The apprentice was required to attend lectures and prescribed classes and admission depended upon succeeding in two written final examinations on professional subjects. Following the first sitting of the matriculation



examination in which all seven candidates passed, the Council of the Faculty reported with some pride in the following terms which illustrate how novel its system was by contemporary standards:

The examination was conducted in writing, and occupied an entire day, a series of questions on each subject having been placed before the candidates, who were required to give in written answers before leaving the room and without receiving assistance of any kind. (32)

Perhaps in the light of the actuaries' example, the SAE in October 1863 introduced a relatively minor reform. The final examination was divided into two diets, the first to be taken by the apprentice in October and the second in January. The examination remained oral and was held in a room of the Secretary's office; as previously, no one appears to have failed. William Home Cook, C.A. appears to have qualified under this procedure and his recollections to an apprentice of the 1920s illustrates how the examination for admission to the SAE had been radically different in his day.

I was admitted to the Society without sitting any examinations. One day when my indenture was at an end I dressed myself in a frock coat and a silk hat and presented myself before the members of the Council. They all shook me by the hand and said they were sure I would be a credit to the profession, and that is how I became a Chartered Accountant. (33)

Given the comparatively small membership of the SAE during this period and the close association between members practising within a limited area, it is not surprising that this elementary process of ability assessment was considered sufficient. Examiners were undoubtedly known to an apprentice's master, in many instances the master was an examiner. An apprentice's practical abilities were well known before he entered the examination room and his success as an apprentice had been monitored. Indenture was the process by which practical skills were acquired and tested; if the apprentice completed his term he was considered as good as qualified. From 1873 however, the test of ability upon which admission depended moved increasingly away



from indenture and toward more sophisticated examination as the SAE sought to assert its professional status and to broaden its appeal to parents as a vocation for their sons.

## 2) The 1873-93 Examination System

Although the single final examination was considered to have been adequate and worked satisfactorily it was quite clear by the early 1870s that it was insufficient by the standards of other 'new' professions laying claim to a membership of highly qualified men. Not only was the SAE lagging behind current trends in vocational preparation that would improve its own status, it was also at variance with the increasing numbers of middle class parents seeking careers for sons who had been educationally prepared and expected to enter the professions with a sophisticated examination system and recognized qualification of high academic standing.

At the annual general meeting of the SAE in 1872 the President and Council were remitted to consider the question of examinations. The consequent report and its recommendations were supported by the meeting of 1873 and a new three tier system was implemented in the same year. The report considered that the major defect of the existing system was that:

No preliminary Examination is at present required before an Apprentice enters his indenture; nor is any test applied during the currency of the indenture to ascertain either the fitness of the Apprentice or his application to his professional studies. (34)

The following examinations were established as a result.

### a) The Preliminary Examination

This was essentially a test of the aspiring apprentice's general education. Through most of the 1873-93 period it consisted of two written papers: a two hour test of Dictation, Grammar and Arithmetic followed by a three hour examination in three subjects of the candidates

choice, selected from History, Geography, Geometry, Latin and French or German. As noted in chapter 3, external or 'professional' examiners were appointed from among the staff of eminent Edinburgh schools to mark the papers and prepare the syllabus. The first sitting of the examination was on 2 June 1873.

From 1890 B.A. or M.A. degree holders of a British university as well as those with school leaving certificates in at least three subjects including mathematics, were exempt from the examination. Equivalent qualifications to the latter were continually added to the list permitting exemption as shown in the following table.

TABLE 4.6

REASONS WHY SAE APPRENTICES 1890-1911 AND INCLUDED IN THE STUDY WERE EXEMPT FROM SITTING THE PRELIMINARY EXAMINATION

Exemption Due to	1890	1895	1900	1905	Total
	-4	-9	-4	-11	
Scottish School Leaving Certificate	33	38	38	37	146
Oxbridge Local Examination	1	2	2	2	7
Matriculation Exam of a University	0	2	3	4	9
University Degree	0	4	4	9	17
ICAEW Preliminary Examination	0	0	1	1	2
Law Agents Examination	1	0	0	0	1
Sandhurst/Woolwich Entrance Exam	2	1	0	0	3
Army Preliminary Examination	1	0	0	0	1
College of Preceptors Certificate	0	0	0	1	1
London County Council Preliminary Exam	0	0	0	1	1
Total	38	47	48	55	188
As. % of all Apprentices	32.47	34.81	29.62	37.16	33.45

#### b) The Intermediate Examination

This was to be taken by all apprentices after the commencement of their third year of indenture. The examination was written and conducted over two days. The specific subjects of the papers changed over the 1873-93 period. Originally candidates sat papers in Algebra,

Arithmetic, Euclid, Geography, History and Essay; in January 1883 History and Geography were excluded and Logarithms added though this was removed in January 1884. Until October 1889 the examination was not a test of professional knowledge, rather it was an advanced preliminary examination dominated by school not vocational subjects. From 1889 however, it became directly relevant to professional practice consisting of two components: Mathematics, including papers in Arithmetic and Algebra, and; Professional Knowledge, comprising of papers in Financial Accounting, Letter Writing and Bookkeeping.

In order to encourage academic excellence and enthusiasm for written examinations a number of financial inducements were offered to successful candidates from the introduction of the new system in 1873. The intermediate examinations had an 'imperative' and a 'voluntary' component (the former is that described above). The apprentice with the highest marks in both sections was awarded a £20 bursary over two years while the most successful individual in the 'imperative' was given £10. Due to a lack of interest the 'voluntary' examination was abolished in 1882 and the highest achiever in the 'imperative' thenceforth received £20 and the second place apprentice was awarded £10.

### c) The Final Examination

Having passed the intermediate examination, completed his indenture and (from the late 1880s) attended the prescribed university law classes the apprentice could apply to sit the final examination. This was a two day affair consisting of a written component and a traditional, oral component. The subjects of the examination were:

i) The Law of Scotland: which "shall consist of written papers as well as a viva voce Examination" before an external examiner (usually an eminent advocate).

ii) Actuarial Science: all written to be conducted "by a gentleman of actuarial attainments" (usually an insurance manager and member of the Faculty of Actuaries).

iii) General Business of an Accountant or Professional Knowledge: to be conducted by "Members of the Society Exclusively". (35) Half the examination was oral before a board of at least three examiners.

Emphasis was increasingly placed upon the written papers especially in borderline cases. A fellowship of £30 was awarded to the best performer in the final examination which was often, in effect, split between two or three candidates gaining equal marks.

### 3) The General Examination Board 1893 Onwards

The joint agreement of the three Scottish C.A. societies in February 1893 unifying regulations of apprenticeship, examination and admission has to be analysed in the context of wider developments in the accounting profession.

The agreement was reached during a period of great pressure on the chartered societies in Scotland from competing organizations claiming equal, and a right to, incorporated status. The chartered societies had consistently justified their professional superiority over other accountants and their advantageous position in securing business on the grounds that the public chose to employ them due to their having received a higher standard of training and qualification. It had become obvious from the petitions of the SIA for a charter in 1884 and 1889-90 that the standard of examination between the competing organizations was an important issue. The three C.A. societies each had individual systems of examination (though they varied little in effect) which appeared contrary to their claims of superiority through having obtained a uniformly exceptional professional education. It was important therefore for the C.A.'s to provide a regular system



of examination and to assert standards applicable to all three societies. This would prevent any future exploitation of the divergent 'local' examination systems of the individual organizations. As The Scottish Accountant claimed of C.A.'s in 1893, the establishment of the GEB appeared as "a desire to strengthen their position for the purposes of opposing the new comers." (36) Martin, writing in 1896 was more vociferous:

The pretended examinations of the accountants are a sham, designed to mislead the public into the belief that the chartered societies are carefully selecting and preparing a class of highly qualified men for the profession. (37)

The pressure on the chartered societies became even more immediate in October 1892 when the SIA revised its competing system of examination claiming it to be "not inferior to that of any other society or Institute in the Kingdom." (38) The C.A.'s reply came in the form of a revised syllabus and an organization specifically constituted to monitor examinations and maintain standards.

The GEB consisted of five members elected by the SAE, five by the IAAG and two from the SAA as well as the Presidents of each who were ex-officio members. The Board had the power to regulate and conduct all examinations, to set papers, and to determine whether a candidate had passed or failed. Examinations were held in Edinburgh, Glasgow and Aberdeen on the same dates.

The structure of the pre-1893 SAE system remained essentially intact and formed the model for the GEB examinations.

#### a) The Preliminary Examination

This altered little in form. A Shorthand paper was introduced as an additional option in 1893; thereafter the range of choice became ever more restricted. In 1897 Algebra was introduced as a compulsory subject as was a foreign language from 1907 so that by then the candidate for indenture took six subjects, four of which were compulsory.

The exemption qualification was adjusted; in 1897 a leaving certificate had to include English as well as Mathematics.

In June 1910 the examination was abolished in response to the increasing numbers entering with leaving certificates. In 1912 it was claimed that the preliminary had become obsolete and unnecessary "chiefly on the ground that tests of general education were more suitably conducted by educational authorities, who now make ample provision for doing so." (39) Those not holding leaving certificates thereafter could take the Mathematics, English and Language papers of the preliminary examination in Arts of the Scottish universities.

#### b) The Intermediate Examination

Of all GEB examinations this received least criticism 1893-1914 and remained similar in structure to its pre-1893 equivalent. Five papers were taken over two days, Arithmetic and Algebra were each two hour papers and three hours was permitted for questions on Bookkeeping, Framing Accounts and, Correspondence.

#### c) The Final Examination

The number of papers was increased to eight and it became a totally written examination from 1893 of four days duration. In the late 1890s the papers were on:

##### 1) Law of Scotland-

- i) Bankruptcy, Judicial Factories, the Company Acts (2½ hours).
- ii) Partnership, References and Arbitrations etc (2½ hours).

##### 2) Actuarial Science (2 hours).

##### 3) Political Economy (2 hours).

##### 4) General Business of an Accountant-

- i) Theory and Practise of Bookkeeping (3 hours).
- ii) Audit of Accounts and Books (3 hours).
- iii) Management of Estates and Factories (3 hours).
- iv) Public Companies (3 hours).

Alarmed by a rising failure rate among apprentices caused by the considerable mental strain placed upon candidates, the diversity of subjects and the fact that many had to combine office work with examination preparation, the GEB divided the final examination into two divisions in 1903. It was made possible for the apprentice to sit the whole examination at once as before or take either the first or second division at one sitting and the outstanding division at a following diet. Both divisions had to be passed within 26 months of each other or the candidate was required to resit both divisions. If the candidate sat the whole examination he could be passed in one division and failed in the other which he would have to subsequently retake. The first division was composed of four papers in the more academic and theoretical subjects while the second consisted of four papers in practical or professional subjects.

The re-arrangement of the examination was not considered to have been an immediate success. Two-thirds of candidates continued to sit the whole examination soon after its introduction; it failed to arrest the declining pass rate, and incurred criticism from other organizations to whom it appeared as a reduction in Scottish C.A. entrance standards, a claim which the GEB denied.

Having thus outlined the nature and development of the SAE examination system we will proceed to discuss its impact upon apprentices, particularly in the context of the increasing burden and pressures of examinations.

#### 4) The Examined

The major developments over the 1855-1914 period in examinations from the perspective of the apprentice was the increasing emphasis placed upon them in order to qualify, their increasing number and apparent severity. By the 1920s the focus had moved so far from the

practical side of vocational preparation that the Accountant's Magazine had to assure its readers that:

... The 'be all and end all' of apprenticeship is not the passing of examinations. The daily practical training in the office, is, in our opinion, of far more use, and the apprentice who avails himself of this practical training is almost certain to do well. (40)

There was a considerable divergence in the experience of the apprentice of the 1860s compared to his successor of the 1900s. The former was obliged to appear for a single oral examination in his final year and did not have to contemplate the possibility of failure; the latter was presented with having to sit a series of increasingly difficult papers at three stages of his professional preparation. This contrast is illustrated in Table 4.7.

TABLE 4.7  
% OF SCOTTISH C.A. APPRENTICES FAILING AT SEPARATE SITTINGS OF  
EXAMINATIONS 1855-1914  
WITH TOTAL NUMBER OF CANDIDATES TAKING THE EXAMINATION

SAE					
(only apprentices included in the study and where date of sitting the examination is known)					
Year Examination Taken	Preliminary	N	Intermediate	N	Final N
1855-9	-	-	-	-	0 13
1860-4	-	-	-	-	0 28
1865-9	-	-	-	-	0 31
1870-4 [1]	13.63	22	0	6	0 56
1875-9	23.00	113	14.89	47	17.24 29
1880-4	22.60	146	17.74	124	7.57 66
1885-9	21.92	114	28.44	109	7.14 84
1890-4	5.12	78	25.38	130	22.82 92
1895-9 [2]	17.24	87	35.05	194	11.95 92
1900-4	-	-	29.10	189	22.60 146
1905-9	-	-	24.88	209	42.30 286
1910-14	-	-	51.38	72	52.47 343

[1]= 1873-4 only.

[2]= for 1895-8 only, thereafter SAE records only provide the date of passing the preliminary examination.



(all Scottish C.A. Apprentices)

Year Examination Taken	Preliminary	N	Intermediate	N	Final	N
1894-9	34.29	694	30.64	708	25.90	359
1900-4	39.25	675	31.58	573	[3] 34.57	564
1905-9	45.32	898	27.21	779	45.50	989
1910-14	[4] 53.90	152	43.82	915	53.45	1289

[3]- from 1903 failure rate of all those sitting whole or part of the final examination.

[4]- 1910 only.

The increasing severity of examinations and the emphasis toward them in training by 1914 is also evidenced by examiners' reports over the period.

Despite the introduction of a more sophisticated examination structure in 1873, its working was at first dominated by the mentality of the old basic system, it was almost a cosmetic exercise conceived and enacted for the benefit of parents and public. The examinations were not particularly exacting and those who marked them were notably lenient and inconsistent, appearing to sieve out all but the very worst candidates that indenture had failed to remove.

In this earlier period examinations existed to be passed and every opportunity was provided to ensure that result. In the final examination of December 1878, for example, John Brewis and Robert MacNair were passed on the condition that they return to complete a paper which had not been finished due to lack of time. If a candidate failed in one paper of the examination he usually had to resit only that single paper; if however, his overall performance was considered above adequate he might be excused the obligation. In the final examination of December 1882 J. A. McLaren, for example, gained an overall mark of 56% and was passed despite a "very disappointing" actuarial paper. It appears that the previous procedure of passing candidates though

advising them to study their weaker subjects and of master's opinions concerning apprentices being taken into account by examiners, remained.

No specific pass mark was fixed though it appears to have been around 45-50% in 1873-93. Borderline cases were often given the benefit of the doubt especially in years when the overall performance of candidates was good. In the intermediate examination of December 1886 E. N. Paton was passed with 41% of the marks and coming sixteenth out of nineteen candidates; two years previously J. MacPherson gained the same mark but was failed and had to retake the whole examination being twelfth placed of twenty one candidates; and, in December 1887, J. M. Stewart also failed with 41% and was requested to resit only the specific subjects in which he had performed badly.

The whole relaxed state toward early SAE examinations is well summed up by the following comments, one from an examiner and the other from an examinee.

J. A. Molleson, C.A., in his report to the Council of the SAE concerning the Professional Knowledge paper of the 1883 final examination asserted that:

The answers and relative states, of course, varied in degree—some of them excellent, others feeble, but as the whole of them exhibit some knowledge of the profession and the evidence of study, I have to recommend that the thirteen candidates should be passed. (41)

A. T. Hunter recalled that in 1881 he had to sit up "night after night until two and three a.m., swotting up Scots Law, Conveyancing etc., in preparation for my final examination." He arrived at the house of Lord Pearson, Advocate at 8 p.m. for his oral in Scots Law wearing full evening dress en route for a dance at 9 p.m.:

He then proceeded to question me. I remember I made one bad 'bloomer' at which he smiled and said quietly "Do you really think so?" I replied "No, I mean exactly the opposite". I got to my dance not too late; passed my final, and became a full-fledged C.A. (42)

From the generation of apprentices commencing indentures during the 1880s onwards the examinations appear to have become more exacting. This was undoubtedly a response by the SAE to present to the SIA and the courts a picture of C.A.'s as highly qualified professionals who had succeeded in passing through a severe system of occupational preparation and, from the turn of the century, may also have been the result of acute overstocking in the profession. The rising rate of examination failure was not attributed to a decline in the standard of youth entering into indentures, though there was criticism of the ability of schools to prepare apprentices for entrance to the profession. This latter point has potential implications for the successful recruitment of sons from families only able to afford a basic secondary education as we shall discover in the next chapter.

The most convincing explanation propounded for the worsening examination failure rate appears to have been a lack of preparation for the more demanding SAE and GEB examination systems by apprentices.

The GEB and The Accountant's Magazine were united in their claim that examination preparation was deficient among apprentices. The preliminary examination, for example, produced higher pass rates at its December sitting than in June as school leavers had five months available to study for the former. The examination was not particularly difficult, involving the study of only one prescribed textbook per subject. Yet, the GEB complained year after year of poor spelling and an inability to correct elementary grammatical errors in the English paper; "a tendency to make absurd blunders" in the History paper; "extraordinary distortions of information" in Geography, and; "poor translation" in the languages. (43)

It was recommended that apprentices should prepare for the intermediate examination utilizing prescribed textbooks and advice



from masters at least six months before presenting themselves. For the final, a year of private study was prescribed in the late nineteenth and early twentieth centuries of at least three hours a day and more as the examination approached. Despite such guidance the examiners complained in 1897 of: "A disposition to come forward too hurriedly-before sufficient experience has been acquired, and without adequate preparation." (44) There were similar complaints concerning the lack of examination technique displayed by candidates. In the preliminary examination of June 1899 the GEB noted that "in many cases the candidates seemed to be unable to grasp intelligently even the terms of the question put." (45) The Accountant's Magazine found it necessary to print articles such as "Hints to Examinees", (46) and "How to Pass Examinations". (47)

The high failure rate in C.A. examinations and the reasons propounded for the phenomenon are suggestive of the existence of generations of apprentices from the 1870s simply not geared to the process of comprehensive examination and the testing of their abilities through this medium despite the fact that their parents increasingly desired that they should enter professions in which their sons would be academically certified. It has to be borne in mind that apprentices of this period were being indentured to masters whose own qualification had been dominated by practical training. Apprentices indentured to such principals were not trained in an office geared to examination preparation.

It must also have proved difficult for those generations of apprentices who were passing through a transitional period in the importance of factors determining vocational success. Qualification had depended until the early 1880s on the ability to raise an indenture fee and a good practical training which were paid and provided for



the apprentice. Examinations were a completely different kind of test, one that depended more on academic ability, individual effort and private study.

The response of apprentices to the increasing importance of examination and the failure rate illustrate admirably this nineteenth century dependence on paid services as the determinant of qualification. It was no longer sufficient to pay only a C.A. master, the apprentice sought the services of the tutor or 'crammer' who it was expected, would ensure success in the examinations. The recollection of one SAE apprentice of the 1900s illustrates the point:

The exams were not difficult if you were prepared to study without interruption ... Apprentices who could afford it used tutors- some for every subject. I think the busy tutors could not have done other work. I knew one apprentice who used tutors for every subject and failed to pass the final exam, he thought that tutors would put him through. (48) (italics mine)

The SAE discouraged 'coaching' due to the variable standards of teaching; by 1918 however, they formed an important feature of a C.A.'s training. In 1917 one contributor to The Accountant's Magazine declared that: "The examiners do not find what the apprentice has been taught by the master, but what has been crammed into him by the coach who has sized up the examiner." (49)

For ICAEW examinations a tutor was recommended by the published guides to the profession. The expense (about £20) was considered a wise investment especially considering that prize winning apprentices of the Institute were reputed to have availed themselves of the services of a proficient coach.

#### 5) University Law Classes

The apparent lack of adequate preparation by apprentices before examination provides one likely explanation for the SAE decision during the late 1880s to make attendance at prescribed university law classes

compulsory. This move must also be regarded, again, as part of the general attempt of the SAE during this period to upgrade its system of theoretical training in order to maintain its claim to professional superiority over rival organizations.

Article 37 of the Constitution in 1889 stated that in order to apply for admission apprentices now had to "have produced Certificates to the Secretary that they have attended the Classes of Scots Law and Conveyancing in the University of Edinburgh for one complete session." (50) The GEB resolved that courses could be taken at any Scottish university whose lectures had been approved and in Edinburgh Mercantile Law replaced Conveyancing from 1908-9. Additionally, apprentices were recommended to take other classes such as Political Economy and Commercial Law though these were not compulsory.

The SAE had close links with Edinburgh University much earlier than the 1880s and the source of the association was accountants' connection with, and emulation of, the established legal profession. As mentioned earlier advocates, W.S.'s, S.S.C.'s and even ordinary writers and solicitors were required to attend university lectures in Law as part of their vocational preparation. It would appear that even before organization and incorporation Edinburgh accountants adopted the same practice (see SAE original members in Table 4.8 over).

Although the 1855 Constitution made no provision for the compulsory attendance of apprentices at university classes, it was a convention that they ought to if possible. The indenture of Henry Budge, C.A. - which commenced in January 1855 was unique in containing the following:

As it may be thought advisable for the said Henry Budge to attend the Law Classes at the University it is agreed that he shall be allowed to do so, and the requisite time shall be afforded to enable him to attend during the different sessions, one of the three law classes. (51)

Despite this provision Budge does not appear in the matriculation

registers of Edinburgh University.

Table 4.8 shows that increasing numbers of apprentices did attend Edinburgh University during the period of their indentures previous to compulsion. It is significant that the long term increase in university enrollment was boosted from the mid 1870s by the introduction of the 1873 examination system.

TABLE 4.8  
SAE APPRENTICES ATTENDING EDINBURGH UNIVERSITY DURING THEIR  
INDENTURES BEFORE LAW CLASSES BECAME COMPULSORY

Attended Course In	Original Members	Year of Indenture Commencement							
		1837 -54	1855 -9	1860 -4	1865 -9	1870 -4	1875 -9	1880 -4	1885 -9
Law	42	12	15	19	30	29	63	71	66
Arts	0	0	1	2	5	1	5	2	0
Literature	1	1	4	0	0	0	0	0	0
Medicine	0	0	0	0	1	0	0	0	0
Mathematics	0	0	0	0	0	0	0	1	0
Law + Literature	6	0	6	6	2	2	3	3	2
Law + Medicine + Arts or Agriculture	0	1	0	2	1	0	0	0	0
N not Attending	30	12	14	17	15	20	21	26	12
% Attending	53.16	53.84	65.00	63.04	72.22	61.50	77.17	74.75	85.00
Mean Duration (Sessions)	1.87	1.57	1.46	1.62	1.15	1.06	1.05	1.06	1.02

Source: calculated from Edinburgh University Matriculation Registers

It is also notable that apprentices were spending less time at the university though studying more relevant subjects (Law) to the practice of accountancy and to succeeding in the final examination. It was not uncommon, especially among the pre-1870s cohorts, for apprentices to study a wide range of subjects during their indentures. Charles H. Hughes, for example studied Arts, Medicine and Law 1864-8, Patrick Turnbull attended lectures in Agriculture, Medicine and Law 1852-7 as well as preparing to become a C.A. Whether such individuals



were simply extending their education or keeping their vocational options open in the event of their being unsuited to this rather unusual alternative profession is difficult to determine.

What is clear however, is that attendance at the compulsory classes from their institution shows gradual improvement as the final examination became more difficult to pass. This was especially the case regarding the Scots Law course with its direct relevance to two of the papers of the examination. The following statistics illustrate the point.

TABLE 4.9  
% OF SAE APPRENTICES ATTENDING N % OF POSSIBLE COMPULSORY  
LECTURES AT EDINBURGH UNIVERSITY  
(IN CASES WHERE INFORMATION IS AVAILABLE)

Year of Indenture Commencement	% of Apprentices Attending N % of Possible Lectures					
	a) SCOTS LAW (52-60 Lectures)					
	20-39	40-59	60-79	80-99	100	N
1885-9	0	9.09	36.36	54.54	0	11
1890-4	2.24	7.86	37.07	48.31	4.49	89
1895-9	0.85	3.41	29.05	58.97	7.69	117
1900-4	0	2.34	24.21	69.53	3.90	128
1905-11	0.81	0.81	19.51	75.60	3.25	123

b) CONVEYANCING / MERCANTILE LAW (24-8 Lectures)						
1885-9	0	9.09	18.18	45.45	27.27	11
1890-4	0	8.98	41.57	38.20	11.23	89
1895-9	0	2.56	35.04	54.70	7.69	117
1900-4	0.78	1.56	39.06	45.31	13.28	128
1905-11	0	0.81	22.13	57.37	19.67	122

The increasing numbers of apprentices attending more than 80% of lectures in Scots Law is particularly notable among the 1900-11 groups who were confronted by ever more daunting failure rates.

The trend toward improved attendance is also borne out by the increasing numbers of apprentices sitting the periodical class examinations of the courses. In Scots Law 94.26% of 1905-11 apprentices sat 80-100% of the examinations compared to 43.28% of the 1890-4 group.



The figures in Conveyancing or Mercantile Law were 88.52% and 45.45% respectively.

In addition to university courses, the SAE instituted from 1896 its own evening classes for apprentices which, according to Brown in 1905 "have been found most helpful in enabling apprentices to acquire that theoretical knowledge and book-learning which they can hardly be expected to obtain in their office work." (52)

Previously, there had been lectures provided for apprentices in conjunction with the Institute of Bankers. The post 1896 classes were held at the SAE's Queen Street premises and covered subjects of direct import to the examinations such as: Auditing, Bankruptcy, Mathematics and, Actuarial Science. 63 apprentices enrolled on the first course of lectures delivered by experts from the relevant professions.

### Conclusions

It is apparent that over the 1855-1914 period an increasingly complex infrastructure was established by the SAE for the testing of the academic and practical abilities of apprentices. This trend was largely precipitated by the rival claims of external accounting organizations to have provided for the training of a membership of equal competence and was also a response to contemporary changes in the traits deemed necessary to have acquired in order for an occupation to deserve 'professional' status.

The individual most affected by these fundamental changes was the trainee professional. As the occupation proceeded through the process of professionalization and parents demanded that their sons enter 'learned' professions, recruits were confronted with increasing numbers of obstacles in their vocational preparation. This development had potentially far reaching consequences for the recruitment of sons from various social origins and their ability to achieve professional status.

## NOTES

1. Index Juridicus: The Scottish Law List 1857 (Edinburgh, 1857), p. 706.
2. Dicksee, The Students Guide to Accountancy, p. 10.
3. Cross, Choosing a Career, p. 4.
4. Ibid.
5. The Scottish Accountant 1 (1893), p. 87. See also Reader, Professional Men, ch. 8.
6. Dicksee, The Students Guide to Accountancy, p. 16.
7. Index Juridicus (1857), p. 706.
8. Ibid., p. 705.
9. Privy Council, "SIA Petition" (1890), p. 3.
10. Finlay, "Speeches by Counsel" (1896), p. 17.
11. Privy Council, "SAE Petition", Appendix to the Petition of the Scottish Institute of Accountants for Grant of a Royal Charter, (1889), p. 73. (ICAS Collection, National Library of Scotland).
12. ICAS, History of the Chartered Accountants of Scotland, p. 12.
13. Index Juridicus (1857), p. 706.
14. These were the indentures of: Norman M. Hart, apprenticed (1905-10) to Andrew Dodds Fairbairn, C.A. in London, and; John M. MacDonald, apprenticed (1905-8) to Beilby and Gregor in Edinburgh. Neither became C.A.'s.
15. SAE Indenture Book 1.
16. Ibid.
17. Dicksee, The Students Guide to Accountancy, p. 11.
18. Information from interview with Alexander Harrison, C.A., (admitted to SAE in 1914), Edinburgh, 13th December 1984; personal letter, 20th November 1984 from a C.A. apprenticed 1907-12 who wishes to remain anonymous.
19. A Guide to the Accounting Profession, p. 28.
20. Dicksee, The Students Guide to Accountancy, p. 33.
21. Ibid., p. 64.
22. Smith, From Constable to Commissioner, pp. 20-1.
23. Worthington, Professional Accountants, p. 3.
24. Personal letter, 20th November 1984 from a C.A. apprenticed 1907-12 who wishes to remain anonymous.
25. Hunter, "Rambling Reminiscences", p. 22.
26. Personal letter, 20th November 1984 from a C.A. apprenticed 1907-12 who wishes to remain anonymous.
27. The Accountant's Magazine 13 (1909), p. 543.

28. Martin, The Accountant Profession: A Public Danger, p. 4.
29. Index Juridicus (1857), p.706.
30. The Accountant's Magazine 13 (1909), p. 543.
31. Reader, Professional Men, ch. 3.
32. Report by the Council of the Faculty of Actuaries to the Meeting of the Faculty, 30 January 1857. From Index Juridicus (1857), p. 694.
33. The Accountant's Magazine 78 (1974), p. 324.
34. Minute Book of the SAE, vol. 1.
35. Constitution and Laws of the SAE 1889, reprinted in Privy Council, "SAE Petition" (1889-90), p.109.
36. The Scottish Accountant 1 (1893), p. 79.
37. Martin, The Accountant Profession: A Public Danger, p. 21.
38. The Scottish Accountant 1 (1893), p. 50.
39. The Accountant's Magazine 16 (1912), p. 225.
40. The Accountant's Magazine 28 (1924), p. 311.
41. J. C. Stewart, "Qualification for Membership a Hundred Years Ago", The Accountant's Magazine 78 (1974), p. 265.
42. Hunter, "Rambling Reminiscences", p. 26.
43. Reports of GEB and examiners in The Accountant's Magazine vols. 1-4.
44. The Accountant's Magazine 1 (1897), p. 125.
45. The Accountant's Magazine 3 (1899), p. 523.
46. The Accountant's Magazine 1 (1897), p. 653.
47. The Accountant's Magazine 14 (1910), p. 256.
48. Personal letter, 20th November 1984 from a C.A. apprenticed 1907-12 who wishes to remain anonymous.
49. The Accountant's Magazine 21 (1917), p. 268.
50. Privy Council, "SAE Petition" (1889-90), p. 109.
51. SAE Indenture Book 1.
52. Brown, A History of Accounting and Accountants, p. 217.

## V The Determinants of Vocational Success and Failure: Ascription and Achievement

Having outlined the nature and process of vocational preparation to the SAE it is now necessary to investigate the extent to which the system acted as a barrier to the recruitment of sons from various social origins. The identification of the ascriptive and achievement factors that determined success or failure in the professional training system is a vitally important question on the input side of the hypothesis under discussion. Unless the obstacles to the recruitment of sons deriving from low social status families were surmountable, the potential impact of fertility decline among existing professionals on creating vacant statuses available to those from alternative origins was strictly limited.

The emphasis here is placed upon indentifying the likely reasons why apprentices commencing on SAE indentures failed to become qualified C.A.'s and the conditions that permitted the remainder to succeed. The degree of success achieved by individuals in the training system and the nature of their careers in relation to social origins will also be subject to brief examination in order to further illuminate the conditions ensuring vocational achievement.

The indenture records of the SAE in a small number of early instances provide the precise reason why an apprentice failed to qualify or at least indicate a possible explanation. In the majority of such cases the alternative occupation adopted by the apprentice is provided as the reason ("joined Army", "Actuary to Caledonian", for example) or his location was listed ("in India" for instance). With the exception of those who ceased their apprenticeship through death or illness, these simple descriptions reveal little regarding the underlying



reasons why an apprentice, for example, found it prudent to reject his professional training in favour of alternative employment or continually failed in the examinations.

Recent studies of trends in social mobility and the obstacles to upward movement have identified and attempted to measure the relative importance of a range of inequalities of opportunity on individual achievement. (1) Father's occupation, age, sex, ethnicity, family size, and overcrowding have all been hypothesized as being ascriptive factors influencing individual ability to secure achievement at various stages of the attainment process (school, further education occupational entrance, training and career). These factors have been considered as potentially significant to individual ability to secure upward social mobility, its distance and aspirations for status improvement.

It is the intention here, to assess the relative importance of the demographic, occupational, residential, geographical, educational and vocational factors that were of possible significance in ensuring the success or failure of SAE apprentices in the system of vocational training. We will begin however, with a chronological investigation of the number of apprentices failing to qualify as C.A.'s and become members of the SAE.

## APPRENTICESHIP

### 1) The Failure Rate 1837-1914

356 of the 1067 SAE apprentices contained in the study failed to qualify, that is 33.36%. If nine indentures commencing 1837-49 are excluded (being recorded in the SAE books in 1854-5 to ensure that they were eligible for membership as having been past or current apprentices of original members so that all had essentially completed their terms on registration) the failure rate was 33.64%.

FIGURE 5.1

RATE OF NON-QUALIFICATION AMONG SAE APPRENTICES CONTAINED IN  
THE STUDY WHOSE INDENTURES COMMENCED 1850-1911

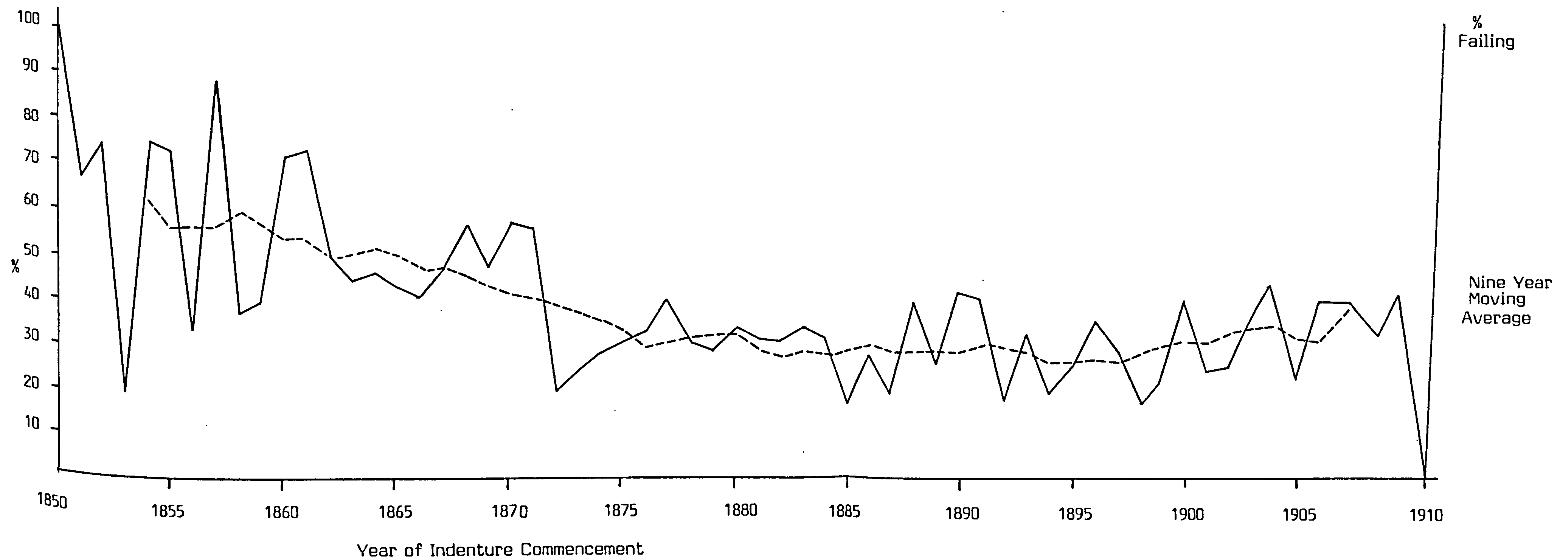
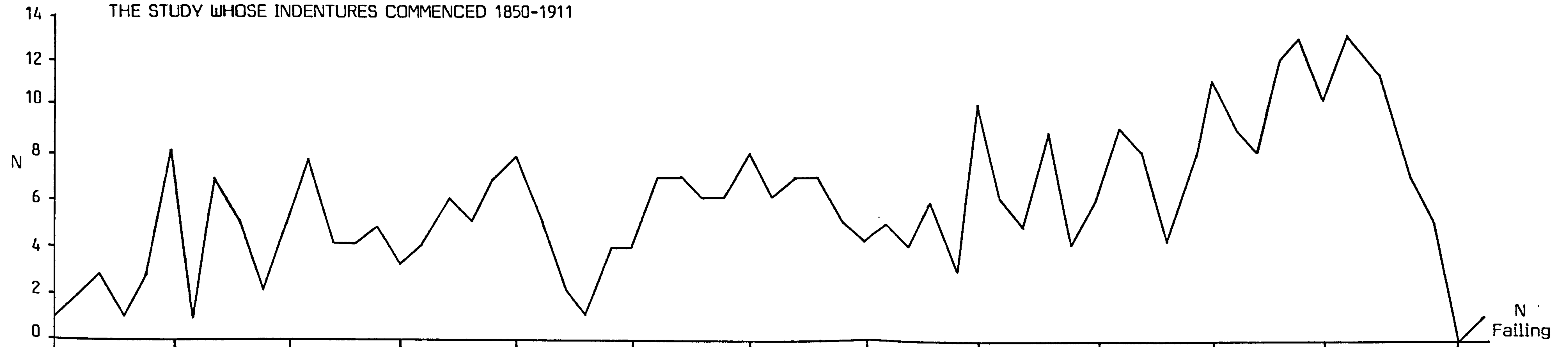


Figure 5.1 reveals that the failure rate over the 1850-1911 period exhibited considerable fluctuation. In general the number of apprentices not becoming SAE members declined as a proportion of total intake. Three relatively distinct periods are discernible.

a) Apprentices Commencing Indentures 1850-1871

This period was characterized by high and fluctuating rates of failure. 53.33% of apprentices embarking on an indenture failed to qualify. Given the relatively simple system of examination and entrance during the period, this was perhaps a surprising discovery; it can however, be adequately explained.

Many, perhaps the majority of those not apparently succeeding in their apprenticeships during this period cannot justifiably be classed as having been 'failures'. Their not becoming SAE members was predominantly a voluntary decision. During the 1853-60s period when the SAE was in its infancy it was not necessarily an occupational or social advantage to adopt the 'C.A.' initials which were only attainable through membership. The public did not at first recognize the distinction between an SAE member and an ordinary accountant. Consequently, it proved difficult during the early years of the Society to encourage some members to maintain their membership and pay annual subscriptions. (2) The title 'C.A.' "when originally used, merely expressed the simple fact that the person using them was a Member of a Body or Society of Accountants Incorporated by Royal Charter." (3)

Little pecuniary advantage appears to have originally accrued to the 'C.A.'. In these circumstances there was relatively little to be gained by membership of the SAE; the pre-organization qualification of simply completing a practical, apprenticeship training was sufficient to embark on an accountant's career during this early period. Taking an examination and incurring the cost of membership were largely

unnecessary inconveniences. This point is confirmed by the data contained in Table 5.1 which shows that a high proportion of apprentices during the 1850-71 period who completed their indentures, did not join the SAE yet became accountants. 22.81% of all apprentices whose indentures were discharged but who did not become SAE members were known to have become accountants compared to 7.72% of apprentices whose indentures were not discharged 1850-1911.

TABLE 5.1  
SAE APPRENTICES COMMENCING INDENTURES 1850-1911 WHO WERE  
DISCHARGED (COMPLETED THEIR TERM OF SERVICE) BUT WHO DID  
NOT ENTER THE SAE

Year of Indenture Commencement	Number Discharged	As % of all Failing Apprentices	Number Known to have Become Accountants or Auditors
1850-4	2	11.76	0
1855-9	13	32.50	4
1860-4	14	30.43	4
1865-9	5	9.25	1
1870-4	4	7.69	2
1875-9	6	6.52	0
1880-4	10	9.70	2
1885-9	9	9.78	2
1890-4	8	6.83	3
1895-9	20	14.70	4
1900-4	29	18.01	7
1905-11	29	19.59	5
Total/Mean	149	13.96	34

It would appear that it was not until the late 1860s and early 70s that SAE apprentices completing their indentures (year of commencement plus 4-5 years) found it more desirable to apply for admission to the SAE. The value of the 'C.A.' notation appears to have become increasingly recognized by that time and in the context of increasing professional competition the accountant could expect



to fare worse than the qualified C.A.

b) 1872-1897

From the intake of 1872 there was evidently a dramatic and sudden decline in the proportion of apprentices failing to qualify as SAE members. Thenceforth, until the late 1890s the failure rate was consistently low at 29.10%. The crucial event that precipitated the decline was the introduction of the comprehensive examination system in 1873. Apprentices commencing their indentures from 1872 were subject to the conditions of the new regulations. Rather than acting to worsen the rate of qualification, the imposition of an additional structure in the process of testing and selection at first worked to improve it.

Having passed through a complex system of examination, the successful apprentice could, from 1873, justifiably lay claim to superiority over the unqualified and inadequately prepared 'accountant'. Membership of the SAE and adoption of the 'C.A.' letters were of considerably more value to the apprentice from the early-mid 1870s than they had been previously. Given the increasing competition for business during this period (see Figure 2.3) the individual claiming pre-eminence through holding a qualification that was a mark of academic as well as professional distinction was likely to benefit more than the individual relying solely on testimonials.

The initials 'C.A.' were increasingly perceived as of greater significance than a simple indication of an accountant's membership of an incorporated organization. By 1889 the SAE could assert that the notation "is a generally known and appreciated guarantee to the public of professional efficiency and good standing and conduct." (4) Consequently, it claimed that the letters 'C.A.' came to have a definite meaning in the minds of the Scottish public as belonging to those

fit to be entrusted with the highest business. "The letters C.A. after a few years at once marked out a man as belonging to the highest branch of the profession and for that reason lead to his getting work." (5)

Potential clients were increasingly disposed to take their business to the qualified practitioner in a period when professional designations gained on the basis of academic training were assuming greater importance. The counsel for the Scottish C.A.'s in 1890, for instance, noted that: "The public naturally conclude that an unchartered is in some way professionally inferior to a chartered accountant." (6)

The importance of the acquisition of the C.A. designation had become so great by the 1880s and 90s that, as mentioned in chapter 1, rival organizations fought fiercely against their exclusive usage by the three Scottish chartered societies who were gaining more business as a result. According to Martin, C.A.'s took maximum advantage of their delineation of professional status over the 'accountant'. The initials were used not only in practice "but you see them used in all sorts of ways in their private life and conduct. They put them upon their intimations of births, their marriages and deaths, nay, even on their tombstones." (7)

From 1873 then, qualification and membership of the SAE was a more essential requisite to a successful career in accountancy; it was no longer sufficient to have simply completed an indenture and deem oneself an 'accountant'. It would appear reasonably safe to assume therefore, that non qualifiers during this and the following period were 'involuntary failures'.

#### c) 1898-1911

The institution of the GEB in 1893 and a more exacting examination procedure briefly acted to further reduce the failure rate in that

it also increased the value of a C.A. qualification as a mark of professional knowledge and distinction ensuring that apprentices were even less inclined to contemplate not becoming members. From the late 1890s however, as professional competition reached its peak, there existed a growing dichotomy between apprentice's aspirations for qualification and the examination standards required for success.

The failure rate during this period rose steadily reflecting the increasing severity of examinations. The mean failure rate of apprentices commencing their indentures in this period was 30.32%.

With these trends in the qualification rate in mind, we now proceed to examine some of the more specific determinants of individual success or failure in the professional training system.

## 2) Demographic Factors in Vocational Success and Failure

### a) Mortality and Morbidity of the Apprentice

From a search of statutory registers for deaths in Scotland, and in a few cases, from the records of the SAE, it was discovered that nineteen of the apprentices contained in the study died during their indentures or previous to qualification. Table 5.2 over provides details pertaining to each case.

Mortality as a cause of indenture cessation was declining over the 1850-1911 period. 2.01% of apprentices commencing indentures between 1850 and 1889 died compared to 1.60% for the 1890-1911 group (1.29% for 1900-11 indentures). The social origins of apprentices dying during indenture (see the final column of Table 5.2) are generally reflective of trends in the sources of all apprentices. The nature of the causes of death also indicate that mortality was largely independent of the income of the apprentice's family. The major killers until the 1880s were diseases associated with inadequate urban sanitation, from then until 1898 the main causes of death were respiratory and

related to office conditions. Subsequent deaths were mainly caused by congenital conditions.

TABLE 5.2  
SAE APPRENTICES 1837-1911 FAILING TO QUALIFY AS C.A.'S  
DUE TO MORTALITY

Year of Indenture Commencement	Period of Indenture Expired at Death (Yrs)	Age at Death	Cause of Death	SSG of Father's Occupation
1855	2.35	19	Typhus Fever	2
1858	1.99	20	Tuberculosis	2
1865	4.81	21	Enteritis	2
1866	4.18	23	Pleurisy	4
1869	3.91	22	Phthisis	5
1869	1.04	21	Typhoid Fever	2
1870	3.47	20	Typhoid Fever	4
1870	3.08	..	...	4
1882	4.83	23	Tuberculosis	3
1884	2.23	20	Phthisis	4
1890	4.29	21	Peritonitis	2
1893	4.25	21	Empyema	2
1896	3.47	21	Pulmonary T.B.	2
1897	4.99	22	Phthisis	6
1898	4.67	21	Brain Disease	4
1900	0.87	19	Nephritis	6
1901	2.12	20	Syncope	1
1903	3.32	21	Pulmonary T.B.	2
1907	1.96	22	Mitral and Aortic Disease	2
Mean	3.25	20.94		

The most prevalent causes of mortality over the whole period were related to conditions in the apprentice's work place. Pulmonary Tuberculosis or Phthisis was a notorious killer among white collar workers of the nineteenth century. (8) The C.A. apprentice was employed in conditions akin to those of the law clerk who the Registrar General for Scotland in 1895 and 1905 considered to be particularly subject



to those diseases spread by the inhalation or ingestion of the tubercle bacilli in dust laden atmospheres. (9) In 1890-2 Phthisis accounted for 16.78% of all male deaths between the ages of 25 and 65 in Scotland compared to 34.24% for law clerks and 24.61% for bank and insurance clerks. (10)

C.A.'s offices were not likely to have been any safer places in which to work than those of legal practitioners. A. T. Hunter, C.A. recalled for instance, how long hours were spent in confined spaces working on dusty books during his indenture between 1876-81. "We clerks and apprentices (five in number) worked in the room behind the cash room, so that, when some of the apprentices were not engaged on an outside audit, we were pretty cramped." (11) During the early part of our period the problem of limited space was aggravated by the tendency of C.A.'s to reside and work in the same premises.

Seven apprentices appear to have failed to complete their indentures due to illness though if the information was available, there would undoubtedly have been a greater number. The specific illness preventing qualification is not provided in apprentice's records though in two cases a search of death indexes revealed that the apprentice died soon after the termination of the indenture due to Phthisis Pulmonalis (1884 and 1905 were the years of death). Two others whose training was terminated by illness are also known to have died young but appear to have done so in England.

These 26 apprentices whose professional training was essentially curtailed by the 'visitation of Providence' are mostly excluded from the remaining analysis of this chapter as their failure to qualify does not appear to have been related to their social status origins or other potentially significant determinants of success or failure.

The failure rate excluding this group over the whole period was 31.70% of apprentices commencing their indentures between 1837-1911.

b) The Impact of the Death of a Parent

The existence of living parents may be hypothesized as a possible factor influencing the apprentice's ability to succeed in the vocational training system in that their loss has implications for the provision of familial stability and finance. The death of a parent during the term of an indenture was a catastrophic event with many attendant consequences for the apprentice and his training. (12) Information contained in SAE indenture books and civil registers as well as the census permitted the computation of the following table.

TABLE 5.3  
PARENTS OF SAE APPRENTICES 1837-1911 LIVING AT THE COMMENCEMENT  
OF INDENTURES (EXCLUDING APPRENTICES WHO FAILED TO QUALIFY  
DUE TO DEATH OR ILL HEALTH)

Parents of Apprentice Living at Indenture Commencement	% Failing to Qualify	% Qualifying	N
Both Alive	31.27	68.73	387
Father Alive, Mother Dead	31.91	68.09	47
Father Alive, Mother Not Known	30.03	69.97	293
Father Alive with Stepmother	0.0	100.00	6
Stepfather Alive with Mother	60.00	40.00	5
Father Dead, Mother Alive	32.69	67.31	208
Father Dead, Mother Not Known	0.0	100.00	2
Both Dead	28.95	71.05	38
Not Known	43.64	56.36	55
Total			1041

It would appear from the evidence in the above that the existence or otherwise of living parents at the outset of indenture had little impact on the apprentice's ability to qualify as a C.A. A father was the parent whose loss was potentially the most disruptive in that he was frequently the payer of indenture and entrance fees. Yet, the failure rate among apprentices who had a living father or stepfather at indenture commencement was only marginally below the 31.70% mean

at 30.75%. The failure rate among those without fathers was 31.85%.

These figures and the large number of apprentices embarking on a training without a living father indicate that given prevailing mortality conditions, considerable foresight was exercised by middle class fathers in the adequate provision for their wives and children following death. (13) It was highly unlikely that a costly indenture would be entered into unless it was expected to have a successful conclusion given the existence or non existence of certain parents or guardians at its commencement.

Losing a parent during the term of the indenture was potentially a more disruptive event in an apprentice's training. Table 5.4 shows that for the categories where enumeration has been possible, 8.25% of all apprentices 1837-1911 lost at least one parent during the period of their training though the proportion declined as the general mortality rate improved over the period.

TABLE 5.4  
MORTALITY AMONG THE PARENTS OF SAE APPRENTICES 1837-1911 DURING  
THE TERM OF THEIR SON'S INDENTURES

Year of Indenture Commencement	a	b	c	d	As % of All Indentures
1837-54	0	3	0	0	11.53
1855-64	0	7	3	1	12.79
1865-74	1	16	1	2	18.86
1875-84	0	14	0	4	9.23
1885-94	0	15	1	0	7.65
1895-04	0	10	1	1	4.04
1905-11	0	11	0	0	7.43
Total	1	76	6	8	
N Failing to Qualify	0	23	4	4	

Code: a - Both alive at Commencement, both died during term.

b - Both alive at Commencement, Father died during term.

c - Only Father living at Commencement and he died during term.

d - Only Mother living at Commencement and she died during term.

It appears from the table that the loss of a parent was only catastrophic to an apprentice's career if the death left him orphaned. 30.26% (column b) of apprentices who lost their father though the mother survived during the term (excluding those who died or ceased to be apprentices through illness themselves) failed to qualify compared to 53.33% (columns a+c+d) of those who were left with no parents.

### c) Fertility and the Distribution of Familial Resources

Family size has long been regarded as an important factor in the ability of offspring to achieve social mobility. The original hypothesis which has since undergone some refinement was expounded by Dumont in 1890: "Just as a column of liquid has to be thin in order to rise under the forces of capillarity, so a family must be small in order to rise in the social scale." (14)

Families with few children are in a position to concentrate resources and provide opportunities for the achievement and upward mobility of their offspring. Large families have to divide limited resources among more children reducing parental ability to provide advantages in the attainment process. Blau and Duncan, for example, have shown that in the U.S. men from small families tend to achieve greater occupational status than those from large families principally because their parents were able to devote more resources to providing a good schooling. (15)

It would therefore appear desirable for us to examine the possibility that SAE apprentices from small families were more successful in the professional training system than those from large families.

Table 5.5 over suggests that except in very large families the rate of non qualification did not increase with the number of children. The failure rate of apprentices from families of one to four children was 30.82% compared to 30.54% for those from families of five to nine children and 34.37% from those containing ten or more offspring.



TABLE 5.5

TOTAL KNOWN FERTILITY OF THE PARENTS OF SAE APPRENTICES 1837-1911  
(EXCLUDING APPRENTICES WHO FAILED TO QUALIFY DUE TO  
DEATH OR ILL HEALTH)

Total Children in Apprentice's Family	N of Apprentices from such Family	% of Apprentices Failing to Qualify	Total Sons in Apprentice's Family	N of Apprentices from such Family	% of Apprentices Failing to Qualify
1	41	34.14	1	147	31.97
2	105	39.04	2	227	31.27
3	145	30.34	3	224	29.46
4	147	24.48	4	175	36.57
5	144	26.38	5	103	26.21
6	119	34.45	6	48	20.83
7	100	24.00	7	19	21.05
8	79	32.91	8	5	60.00
9	36	47.22	Not Known	93	40.86
10	17	30.76	Total 1041		
11	9	33.33			
12	6	66.66			
Not Known	93	40.86			
Total	1041				

The capillarity hypothesis did not apply among SAE apprentices during their training (though it may have done so in earlier stages of the attainment process; in education for example). Indeed, the statistics for sons in Table 5.5 (which were most significant in terms of the cost of vocational preparation) would appear to indicate that the greater the number of siblings, the lower was the failure rate.

Table 5.6 attempts to assess whether family size had any impact upon qualification among apprentices from various social status origins. We might expect to discover evidence of the relevance of family size to achievement among apprentices from lower status groups due to the greater effect on family resource distribution of additional children in situations where income was more limited.

TABLE 5.6

% FAILURE RATE AMONG SAE APPRENTICES 1837-1911 FROM VARIOUS  
SOCIAL STATUS ORIGINS ACCORDING TO FAMILY SIZE  
(EXCLUDING APPRENTICES WHO FAILED TO QUALIFY DUE TO  
DEATH OR ILL HEALTH)

Total Known:	% Failing to Qualify From SSG									N
Children	1	2	3	4	5	6	7	8	9	
1-4	32.14	27.20	39.39	22.00	54.16	20.51	26.02	35.00	35.36	425
5 or 5+	38.70	34.76	25.53	33.82	32.00	23.07	15.55	31.03	75.00	509
										934
<u>Sons</u>										
1-2	42.10	32.17	29.03	26.08	60.00	25.00	25.80	30.55	50.00	366
3 or 3+	25.80	31.01	32.65	30.55	35.29	20.00	17.85	36.36	44.44	568
N Families	50	344	80	118	49	91	118	69	15	934

Again, at either end of the status hierarchy no such relationship between family size and non qualification is discernable. If the failure rate of apprentices from each SSG is examined according to the number of children and number of sons in the family the fluctuations appear to be random. Only among apprentices from SSG 4 was the failure rate lower in families with a small number of children and a small number of sons.

The apparent insignificance of family size to success in vocational preparation would appear to indicate that the parents of SAE apprentices deliberately restricted their fertility to a level which enabled them to provide resources for the entrance of their sons into desirable occupations. Alternatively, their ability to enter sons in a professional vocation may have been a fortuitous consequence of unplanned factors preventing the birth of large numbers of children.

Table 5.7 is an attempt to illustrate that the fertility of parents in the lower social status groups (SSG's 5-9) who bore a son entering an SAE indenture was below that of the mean for that SSG as a whole as revealed by the 1911 Fertility Census.

TABLE 5.7

MEAN FERTILITY OF THE PARENTS OF SAE APPRENTICES 1837-1911 WHERE  
KNOWN BY THAT FOR COMPARABLE OCCUPATIONAL TITLES ENUMERATED  
IN THE 1911 FERTILITY CENSUS (16)

SSG of Father	<sup>a</sup> 1911 Fertility Census	<sup>b</sup> Apprentice's Parents	a-b	Mean Sons of Apprentice's Parents	N SAE Parents
1	4.71	5.19	-0.48	3.05	51
2	4.34	5.33	-0.99	3.29	355
3	5.83	5.40	0.43	3.27	81
4	4.92	5.21	-0.29	3.23	119
5	6.12	4.94	1.18	3.10	50
6	5.41	4.76	0.65	3.15	93
7	4.75	4.20	0.55	2.62	120
8	5.74	4.15	1.59	2.80	70
9	6.66	3.73	2.93	2.46	15

Evidently, the fertility experience of SAE apprentice's parents in lower middle and working class status groups was at variance with the Scottish national differential fertility profile of the 1860-1911 period. It is clear that among apprentice's parents earning higher incomes that family size was less of a hindrance to commencing a C.A. indenture than for those on lower incomes. For SSG 8 and 9 (working class) parents in particular, the entrance of sons into SAE indentures was only possible through an intentional or accidental drastic reduction in fertility.

The question of whether or not the below average fertility of lower status parents was planned in order to secure the upward mobility of fewer sons is difficult to answer. Some recent commentators suggest that fertility restriction among lower white collar workers, for example, was deliberate. Goldthorpe et al. noted in The Affluent Worker in the Class Structure (1969) that:

The explanation of this phenomenon that has found widest acceptance is that lower white-collar couples tend to be highly status-conscious and thus restrict the size of their families

stringently in order to conserve their resources for forms of consumption consistent with their status aspirations, and also to give the children they do have the best possible chances for achieving further mobility. (17)

Those parents of marginal middle class status in nineteenth century Edinburgh, the shopkeepers, clerks and artisans observed in this study were, as illustrated in chapter 2, also highly motivated to generational improvement of social status. (18) It would appear doubtful that socially ambitious parents in these status groups were not aware of the advantages that might accrue from the distribution of resources among fewer sons given the contemporary importance of finance in securing an appropriate education and entrance to the professions.

The example of the opportunities available to sons of small families was provided by the higher middle class groups to whom those of marginal status most aspired and emulated. It is not inconceivable that increasing numbers of lower middle and upper working class parents adopted practices of fertility restriction to allow for the possibility of the upward movement of sons, before the rest of their status group adhered to family limitation following the example provided by those of greater social status. Blackwood's Magazine in 1867 recognized that the socially ambitious among the lower classes "are copying us daily in more points than either they or we are willing to allow." (19)

Gray has shown that the labour aristocrat of Victorian Edinburgh occupied a social position that "pre-disposed him to envisage a relatively long run project of improvement in his personal situation." (20) This was achieved through delayed marriage, thrift and temperance and although few contemplated intragenerational mobility out of the working class, an intergenerational improvement was desired. Given the large number of SAE apprentices from these marginal social status groups (as shown in chapter 7), it would not seem exaggerated to suggest that some highly motivated parents were extending these restrictive practices



into their fertility experience to secure the mobility of offspring.

It may have been the case as Banks has suggested that some lower status parents anxious to secure the social improvement of sons through reduced fertility achieved for them greater upward movement than originally envisaged. An Edinburgh shopkeeper, for example, might have limited family size in order to secure the opportunities for sons to enter commerce. The increasing availability of a cheap secondary education in Merchant Company Schools coupled with an awareness of and connections with C.A.'s permitted unexpected though desirable entrance of a son to one of the new professions.

The likelihood that fertility was deliberately reduced among many lower status parents of SAE apprentices on the basis of emulation of the practices adopted by higher social groups is confirmed if those deriving from semi and unskilled manual families (SSG 9) are examined.

Six of the seventeen apprentices from this category were the sons of domestic servants and these formed the parentage of all but one SSG 9 apprentice between 1873-90. Domestic servants were not only in direct residential and occupational contact with the middle classes, they were also notoriously emulative of their employers and highly aspirant toward social advance. Two other SSG 9 apprentices were similarly, the sons of a music hall caretaker, an occupation associated with higher society.

From 1890 four SSG 9 sons were derived from a comparatively well paid and socially aspirant section of this status group; railway workers on the margins of labour aristocratic standing.

#### d) Sibling Position in the Sequence of Births

Sibling position as well as family size has been found to be significant to the attainment of sons. Studies have shown that the eldest and youngest children tend to have more successful educational and

occupational careers than middle children. (21) Eldest sons in particular, for whom parents are usually most ambitious have been considered as highly motivated to achievement at school and provided with a disproportionate share of family resources to encourage their social advancement.

During the nineteenth century it was likely to have been the ordinal position of sons that was of greatest potential importance to attainment in that a relatively small proportion of resources was necessary for the occupational preparation of daughters: elder sons were the principal bearers of family status in the succeeding generation. Table 5.8 reveals the ordinal position of SAE apprentices according to their social origins.

TABLE 5.8  
THE POSITION OF SAE APPRENTICES 1837-1911 IN THE SEQUENCE OF  
KNOWN MALE BIRTHS OF THEIR PARENTS  
(WHERE INFORMATION IS KNOWN)

Ordinal Position	SSG of Father (%)									N
	1	2	3	4	5	6	7	8	9	
Eldest & Only	11.76	13.03	16.05	13.56	16.00	9.68	21.67	26.09	26.67	146
Eldest of 2-3 Sons	13.73	13.32	13.58	18.64	16.00	17.20	25.83	14.49	20.00	155
Eldest of 4-4+ Sons	9.80	6.23	6.17	5.93	4.00	3.22	2.50	5.80	0.00	51
Middle of 3-4 Sons	13.73	20.68	18.52	16.95	34.00	17.20	10.00	14.49	26.67	174
Middle of 5-5+ Sons	9.80	12.46	16.05	14.41	6.00	13.98	5.83	10.14	6.66	110
Youngest of 2-3 Sons	31.38	21.81	18.52	23.73	12.00	29.04	28.34	20.29	20.00	220
Youngest of 4-4+ Son	9.80	12.47	11.11	6.78	12.00	9.68	5.83	8.70	0.00	94
Total	100	100	100	100	100	100	100	100	100	950
Total Eldest	35.29	32.58	35.80	38.13	36.00	30.10	50.00	46.38	46.67	352
Total Middle	23.53	33.14	34.57	31.36	40.00	31.18	15.83	24.63	33.33	284
Total Youngest	41.18	34.28	29.63	30.51	24.00	38.72	34.17	28.99	20.00	314
Total	100	100	100	100	100	100	100	100	100	950
N of Cases	51	353	81	118	50	93	120	69	15	

It is difficult to remove the effects of differential fertility from the above statistics. For example, the lower fertility of SSG 6-9 parents

increased the probability that the apprentice from these origins would be an eldest or a youngest son. Allowing for this it would still seem apparent that a higher proportion of SAE apprentices from the marginal, socially aspirant SSG's 7-9 were eldest sons. This suggests that these lower middle and working class parents were eager that their eldest sons should enter the profession to improve the generational status of the family.

When the rate of non qualification was examined according to ordinal position in the sequence of known male births four distinct groups emerged according to the apprentice's social status origins. These are revealed in Table 5.9.

TABLE 5.9  
THE FAILURE RATE AMONG SAE APPRENTICES 1837-1911  
FROM VARIOUS SOCIAL ORIGINS ACCORDING TO POSITION IN THE  
SEQUENCE OF KNOWN MALE BIRTHS  
(EXCLUDING APPRENTICES WHO FAILED TO QUALIFY DUE TO  
DEATH OR ILL HEALTH)

Ordinal Position	% Failing by SSG of Father				All
	1 + 5	2 + 3	4 + 6 + 7 + 8	9	
Eldest	55.55	31.88	23.63	57.14	31.10
Middle	43.75	32.86	30.69	40.00	31.07
Youngest	25.80	30.49	25.95	66.66	30.71
N Failing	42	134	104	8	288

The above shows that apprentices from landed and agricultural families (SSG's 1 and 5) were more likely to qualify as C.A.'s the lower down they were in the sequence of male births. The most convincing explanation for this was that the younger sons of parents in these groups were less affected by primogeniture and occupational inheritance that could disrupt or render unnecessary the alternative career of an elder son. Additionally, a proportion of eldest sons from these origins can be assumed as having entered an SAE indenture in order

to gain experience in estate or farm management as a prelude to inheritance with no real intention of entering the C.A. profession as was suggested in chapter 3.

By contrast, the eldest sons (and to a lesser extent the youngest) of parents in the commerce, distribution and processing, white collar, and, skilled manual groups (SSG's 4, 6-8) entering into an SAE apprenticeship exhibited a lower rate of non qualification compared to middle sons. Parents of sons in these groups were located well below professional (SSG 2) standing in the status hierarchy and were likely to have been most eager that it was their eldest son who should be intergenerationally upwardly mobile to improve the social standing of the family.

Among apprentices with parents in or on the borders of professional status (SSG's 2-3), there was probably less social pressure to ensure the success of an eldest son entering the C.A. profession for the generational enhancement of family status as they were either close to or had already attained SSG 2 standing. Ordinal position was, in these circumstances of less importance. The pressure to succeed within these families was likely to have been greatest on elder sons entering the older, higher status, traditional professions.

Among the few SAE apprentices from semi or unskilled manual (SSG 9) families, any preference for the upward social mobility of the eldest son was probably outweighed by material disadvantages to qualification though the small numbers involved make any firm conclusions hazardous for this group.



### 3) The Occupation and Social Status of the Apprentice's Father

Given the importance of possessing adequate funds in order to embark on an SAE apprenticeship in the form of indenture, examination, class and entrance fees, the occupation of the apprentice's father and its associated level of remuneration might be hypothesized as having been a significant determinant of success in the system of vocational preparation. The information contained in Table 5.10 suggests that this was the case.

TABLE 5.10  
SOCIAL STATUS GROUP OF THE FATHERS OF SAE APPRENTICES 1837-1911  
WHERE KNOWN (EXCLUDING APPRENTICES WHO FAILED TO QUALIFY  
DUE TO DEATH OR ILL HEALTH)

SSG of Father	N of Apprentices Qualifying	N of Apprentices Not Qualifying	% Not Qualifying
1 Independent Means	31	24	43.63
2 Professions	246	117	32.23
3 Manufacturers	59	25	29.76
4 Commerce	88	36	29.03
5 Farmers	31	21	40.38
6 Distribution & Processing	76	21	21.64
7 White Collar	102	30	22.72
8 Skilled Manual	52	25	32.46
9 Semi & Unskilled Manual	9	8	47.05
Total	694	307	

There was evidently quite considerable variation in the rate of success according to the apprentice's social origins from which some important conclusions can be deduced. Contrary to expectations there was not an inverse relationship between father's social status and the failure rate. The high proportions of apprentices not qualifying from high income SSG 1 origins appears to have been the result of a low emphasis placed upon the need to qualify. The pressure on sons from this group to enter the SAE was reduced by the knowledge that

future income was likely to derive primarily from inheritance<sup>rather</sup> than through professional practice. The same applies to apprentices of farming origins, the necessity of qualification being lessened when it was clear that the elder sons could revert to the family holding.

Excluding SSG 5, the rate of failure declined with social status in SSG's 1-6 as the pressure to qualify increased. The son of a high earning professional was likely to have been more sure than that of a lower salaried clerk that if his C.A. indenture was not successfully completed, his father had the means available to enter him into an alternative high status occupation. We may infer that the pressure on sons from origins on the margins of middle class status was particularly virulent. Not only had their parents undergone some financial sacrifice in order to pay for training costs, they expected reward for their efforts and ambitions through the upward mobility of their offspring through their entrance to the professions.

Parents and apprentices from working class origins (SSG's 8-9) had most to lose if an indenture was not successfully completed in terms of expenditure and investment in their son's future. The higher failure rate among these apprentices suggests that certain material obstacles to qualification were too great to be overcome, especially for those from SSG 9. One of these disadvantages was probably the deleterious consequences of overcrowding as indicated in Table 5.11 over.

If the rate of non qualification is examined during the 1850-1911 period by the SSG of the apprentice's father certain indicators emerge that lead to a possible identification of other barriers to a successful indenture. It appears desirable to combine certain SSG's which exhibited a similar experience in Table 5.10. Table 5.12 over shows that the failure of apprentices from various social origins fluctuated over our period.

TABLE 5.11

RATIO OF NUMBER OF WINDOWED ROOMS IN SAE APPRENTICE'S PARENT'S OR GUARDIAN'S HOUSEHOLD TO NUMBER OF CHILDREN (FROM 1861-91 CENSUSES)

SSG of Father	Windowed Rooms / N of Children	N of Children
1 Independent Means	3.79	73
2 Professions	2.92	511
3 Manufacturers	3.41	97
4 Commerce	2.73	170
5 Farmers	2.46	59
6 Distribution & Processing	1.90	135
7 White Collar	2.07	149
8 Skilled Manual	2.00	88
9 Semi & Unskilled Manual	1.28	23

TABLE 5.12

% OF SAE APPRENTICES FAILING TO QUALIFY BY SOCIAL STATUS OF FATHER  
(EXCLUDING APPRENTICES WHO FAILED TO QUALIFY DUE  
TO DEATH OR ILL HEALTH)

SSG of Father	Year of Indenture Commencement					
	1850-9	1860-9	1870-9	1880-9	1890-9	1900-11
1	100.00	80.00	36.36	31.25	44.44	57.14
2	44.82	46.42	36.92	29.09	20.51	27.84
3 + 4	60.00	50.00	25.00	29.54	28.12	27.69
5	85.71	33.33	16.66	28.57	45.45	42.85
6 + 7	33.33	25.00	18.51	15.00	14.28	29.59
8 + 9	50.00	57.14	54.54	26.31	24.00	36.66

The lack of success indicated in Table 5.12 among apprentices in the first, and partly the second cohorts can be largely explained by the low pecuniary advantage to be gained from SAE membership as explained earlier in the chapter. The most significant statistics are those for 1890-1911. With the exception of SSG 1 sons for whom qualification was less of a financial necessity, the impact of the development of a more severe standard in examinations from the late

1890s was markedly different between those of high and those of low status origins. The failure rate for SSG's 6-9 in 1900-11 rose by 73.06% on its 1890-9 figure compared to 4.57% for SSG's 2-5.

It would appear that the success of SAE apprentices from lower status origins was sensitive to the standard of professional entrance examinations. The rate of non qualification was generally much lower during the 1880s and 90s when examinations were less severe and required only a basic scholastic and vocational education to pass. As the standard required for examination success rose, the superior education received by those from higher middle class origins presumably ensured that they were much better prepared to cope with the more exacting papers of the final examination in particular and therefore to successfully complete an SAE indenture left vacant by any reduced ability of existing C.A.'s to secure self recruitment due to fertility decline.

Rather than to widen the opportunities for the recruitment of those from lower status origins, the movement to place entrance to the profession increasingly on the basis of meritocratic success tested by examination, acted in the opposite direction. As one correspondent to The Scottish Accountant, commenting on C.A.'s opinions of their examination system noted in 1893:

I was left with the impression that the only conception these writers had of the benefit of the Institute's examinations was, not that the culture of knowledge which it was necessary to undergo and acquire in order to pass them might better qualify them for performing with credit their duties as accountants, but as a means of preventing persons with perhaps less favourable opportunities becoming members of the Institute, and thereby restricting the privileges of such membership to a favoured number. (22)

This proposition is confirmed if we examine the educational origins of SAE apprentices.

#### 4) Education

##### a) Schools

The failure rate among apprentices according to the last type of school attended previous to indenture commencement (which was that most likely to have been of greatest importance to preparation for



occupational entrance) is provided in the table below.

TABLE 5.13  
FAILURE RATE OF SAE APPRENTICES 1837-1911 BY LAST KNOWN SCHOOL  
ATTENDED (EXCLUDING APPRENTICES WHO FAILED TO QUALIFY  
DUE TO DEATH OR ILL HEALTH) (23)

Type of School	N Attending	% Attending	% Failing to Qualify
<u>Scottish</u>			
Parish/Board School	35	3.79	37.14
Private/State Aided Elementary	30	3.25	30.00
High Class Public (Secondary)	90	9.76	21.12
High Class Private (Secondary)	658	71.36	26.90
Technical School/College	4	0.43	25.00
<u>English</u>			
Great Public Schools	34	3.69	35.29
Grammar/Cathedral/County	25	2.71	24.00
Other Private Secondary	13	1.41	30.77
Professional & Scientific	4	0.44	25.00
<u>Other</u>			
Foreign Schools	12	1.31	33.33
Tutor/Private Classes/At Home	17	1.85	47.05
Total	922	100	

It is apparent from the final column that a secondary education was of great importance to the apprentice's ability to qualify as a C.A. Among those receiving a secondary schooling only those attending the eminent public schools of England, who were derived predominantly from the highest income families where a successful indenture was not so vital, exhibited an excessive rate of failure. Similarly a foreign education or private education appears to have provided an inadequate preparation for an SAE indenture. The following table illustrates that with the exception of those receiving only an elementary school education, apprentices from lower status origins did not generally derive from schools that produced the higher rates of failure in SAE indentures.

TABLE 5.14

LAST KNOWN SCHOOL ATTENDED BY ALL SAE APPRENTICES 1837-1911 WHERE  
INFORMATION WAS AVAILABLE BY SSG OF FATHER

School Type in Descending Order of SAE Rate of Success	% of Apprentices From SSG:									N
	1	2	3	4	5	6	7	8	9	
High Class Public	10.42	10.21	7.32	7.02	2.33	12.63	9.17	14.93	14.29	89
Grammar etc.	4.17	2.40	1.22	3.50	6.97	1.05	2.50	2.99	0.0	24
Technical	0.0	0.30	0.0	0.0	0.0	0.0	2.50	0.0	0.0	4
Professional/ Scientific	0.0	0.0	1.22	0.88	0.0	0.0	0.0	0.0	7.14	3
High Class Private	62.50	69.67	73.17	83.33	69.76	78.95	69.17	61.19	64.29	655
Private/ Aided	4.17	2.10	1.22	0.88	2.33	2.11	8.33	10.44	7.14	32
Elementary										
Other Secondary	0.0	2.10	1.22	1.75	0.0	0.0	0.83	0.0	0.0	11
Foreign	2.08	1.50	2.44	0.88	0.0	0.0	0.83	1.49	0.0	11
Great Public	14.58	5.71	3.66	0.88	2.33	0.0	0.83	0.0	0.0	32
Parish/ Board	0.0	3.61	3.66	0.0	13.95	2.11	4.17	8.96	7.14	35
Tutor etc.	2.08	2.40	4.87	0.88	2.33	3.15	1.67	0.0	0.0	20
Total	100	100	100	100	100	100	100	100	100	916

4.72% of apprentices from SSG's 6-9 completed their scholastic careers at a Scottish parish or board school compared to 3.38% of apprentices from SSG's 1-5. Of those whose last school was a Scottish higher class public school which offered the best preparation for a successful indenture, 8.70% derived from SSG's 1-5 compared to 12.16% from SSG's 6-9. Of those attending the most numerically significant kind of school, the Scottish high class private type, 72.09% of apprentices were from SSG's 1-5 compared to 70.27% from SSG's 6-9. Evidently, lower status parents of SAE apprentices were distributing their resources to enable their sons to enter schools that were generally considered as the preserve of the middle classes.

What the preceding table fails to show is the impact that an

education in various types of institution had on the failure rate of those from certain social origins. Among apprentices not terminating their indentures through death or ill health, the failure rate of those from SSG's 6-9 who attended a high class public school at some time during their school career was 18.60% compared to the general failure rate of 26.00% for those from these origins. Similarly, if an apprentice of low status parents attended at some period a high class private school, the failure rate fell to 19.81%. For those SSG 6-9 apprentices attending a Scottish parish or board school the rate of non qualification rose to 30.18%. The effect of an adequate secondary education on vocational success was particularly marked among apprentices from SSG's 6-7, the material disadvantages suffered by apprentices from SSG 9 were apparently too great to be favourably outweighed by a suitable education.

A secondary education was clearly of great benefit to the SAE apprentices from the lower half of the status hierarchy who were less likely to have had sufficient income to pay for items to improve a son's performance during training such as coaching and private tuition should his schooling have been deficient. This is confirmed by the following analysis.

The major schools attended by twenty or more apprentices during their school careers with information pertinent to each is provided in Tables 5.15 and 5.16 over.

The latter indicates that if apprentices from low SSG's could gain entrance to one of these major schools (all of which were essentially secondary or had secondary departments) their opportunities for success, in the majority of cases, were improved. For those deriving from SSG's 1-5 who attended the more expensive or exclusive institutions, the impact of the nature of the school attended was of less significance

TABLE 5.15

SCHOOLS ATTENDED AT SOME TIME BY 20 OR MORE SAE APPRENTICES  
WHERE KNOWN (EXCLUDING APPRENTICES WHO FAILED TO QUALIFY  
DUE TO DEATH OR ILL HEALTH)

School in Descending Order by Failure Rate	N Attended	% Failing to Qualify	(24) Annual Fee (non Boarding) in c. 1880 (£'s)
James Gillespie's	24	16.67	2
George Watson's	203	19.10	7
Daniel Stewart's	61	22.96	7
Royal High School	69	24.64	13
Fettes College	25	28.00	41
Edinburgh Collegiate School	46	28.27	18
Edinburgh Academy	189	32.81	16
George Heriot's	42	33.33	4 (1886)
Edinburgh Institution	64	36.07	21
Loretto	20	42.11	66
Merchiston Castle	34	45.46	5
Total	777		

TABLE 5.16

FAILURE RATE OF SAE APPRENTICES ATTENDING MAJOR SCHOOLS BY SSG

School Name	% Attending by SSG of Father			Failure Rate by SSG of Father if Attended				
	1-5	6-9	?	1-2	3-4	5	6-7	8-9
James Gillespie's	8.32	87.49	4.19	100.00	0.0	0.0	12.5	0.0
George Watson's	56.55	39.99	3.46	18.57	14.28	28.57	20.89	8.33
Daniel Stewart's	32.77	63.92	3.31	37.50	54.54	0.0	5.88	40.00
Royal High School	59.41	39.12	1.47	26.66	18.18	0.0	15.78	50.00
Fettes College	88.00	12.00	0.0	21.42	57.14	0.0	0.0	0.0
Edinburgh Collegiate	78.25	19.55	2.20	33.33	33.33	33.33	0.0	50.00
Edinburgh Academy	92.29	7.13	0.58	31.66	24.39	57.14	10.00	33.33
George Heriot's	14.29	83.33	2.38	33.33	0.0	0.0	35.29	33.33
Edinburgh Institution	72.11	22.92	4.95	50.00	24.00	66.66	25.00	50.00
Loretto	94.72	5.26	0.02	50.00	0.0	0.0	100.00	0.0
Merchiston Castle	87.87	9.09	3.04	50.00	47.05	100.00	0.0	0.0
Mean				30.64	27.54	44.92	17.11	28.07
% Failing by all SSG of Father				33.73	29.32	40.38	22.27	35.10



to their success in vocational training. Note that the rate of non qualification was affected little by their education for apprentices with fathers in SSG's 1-4. Apprentices from SSG's 6-9 however, exhibited a much lower rate of failure following attendance at these schools:

It is clear from these conclusions and the information presented in the first section of Table 5.16 and Table 5.15 that the success of the lower middle and working class SAE apprentice depended quite considerably on the availability of relatively low cost secondary education, a subject to which we will return in the final chapter.

#### b) University

Attendance at a university previous to indenture commencement appears to have been of relatively minor significance in determining ability to qualify as a C.A. during our period. The rate of non qualification among 149 apprentices (excluding those who died or whose indentures were terminated by illness) who attended a university before apprenticeship was 30.87% compared to 31.95% of the 892 who did not. This is perhaps not surprising considering that those who did attend did so for an average of only 1.83 years in order to finish their school education.

Of all those who attended university before indenture only 19.86% gained a degree (15 at Edinburgh, 2 at Glasgow, 8 at Oxford, 4 at Cambridge and 1 at Samonigh) but among these for whom university was a more serious attempt to improve personal academic standards and qualifications, only 23.33% failed to qualify. All but one graduate-apprentice had a father in SSG's 1-4. The high cost of supporting a son over three to four years of study without his contributing to family income was too great for those of lower status parents to sustain.

Similarly, short term attendance over one or two sessions was beyond most parents in low income occupations. Only 6.19% of all

apprentices with SSG 6-9 origins attended university for a period before indenture without gaining a degree compared to 13.86% of those from SSG's 1-5 (88.70% of all apprentices who attended university before apprenticeship went to Edinburgh University). A sustained period of university study which was advantageous to an SAE indenture was therefore relatively closed to those of lesser means. This suggests that the availability of a low cost secondary school education was of even greater significance to those sons desiring to enter the C.A. profession from the lower status hierarchy.

#### 5) Pre-Apprenticeship Employment

The significance of an adequate school education in order to succeed in professional examinations and qualify as an SAE member has been established. Considering the importance of the practical component of a C.A.'s training during the 1850-1914 period some pre-apprenticeship experience in related employments might be considered to have been of advantage. Indeed, the fact that the failure rate among apprentices not engaged in previous occupations that reduced the term of their indentures was 33.89% compared to 24.50% for those who did suggests that this was the case.

These statistics hide considerable variation between the success rate for those previously employed in particular occupations. The worst rate of non qualification among those previously occupied in term reducing employments was among 37 apprentices who had been a C.A.'s clerk or cashier; 37.83% of this group failed to become C.A.'s (42.42% for clerks only). Twenty eight previously employed in a lawyer's office had a 28.57% failure rate compared to 16.66% for the six who had been occupied in banking and insurance offices. The lowest rate of failure among apprentices where significant numbers were involved was 26.21% for the 130 who were described as having been 'in the office'

of a C.A. as a prelude to indenture in order to gain preliminary experience.

These apparent differences in the qualification rate appear to have been largely symptomatic of the apprentice's social status origins. Apprentices of lower status fathers tended to follow a different path into chartered accountancy than those from higher status families.

TABLE 5.17  
MAJOR TERM REDUCING PRE-APPRENTICESHIP OCCUPATIONS OF  
SAE APPRENTICES 1837-1911 BY SSG OF FATHER

SSG of Father	Insurance or Banking	'In C.A.'s Office'	Lawyer's Office	C.A.'s Clerk or Cashier	Tot in as % of all from SSG
1	2	5	0	0	12.50
2	3	33	11	9	14.93
3	0	12	0	2	16.47
4	0	10	3	1	10.93
5	0	7	3	2	22.64
6	1	13	4	3	21.00
7	0	25	1	12	28.35
8	0	13	3	5	27.27
9	0	2	2	2	35.29
Not Known	0	10	1	1	28.57
Total/Mean	6	130	28	37	18.83

Table 5.17 illustrates that although those from SSG's 6-9 tended to have been previously employed in greater numbers than those from SSG's 1-5, they were primarily engaged in occupations not likely to improve their apprenticeship performance. 25.58% of apprentices from SSG's 6-9 previously acted as C.A.'s clerks or cashiers compared to 13.59% of those from SSG's 1-5. In the other occupational groups noted above where the failure rate was low (insurance, banking, law and 'in the office' of a C.A.), 86.40% of SSG 1-5 apprentices were employed as against 73.49% for SSG's 6-9. The differences were particularly marked for the legal and insurance-banking categories reflecting

the connections of higher status fathers with these occupations compared to those of lower standing.

What is indeed significant here is that the success of the apprentice from inferior status origins was related to the channel by which he discovered the profession as a career option. As noted in chapter 3, many apprentices with lower middle and particularly, working class parents devoid of direct interpersonal connections with the professional classes only found accountancy as a possible vocation following clerkship in it. The opportunity to embark on an indenture was essentially an extension of a career already established in clerking. The apprenticeship was consequently contracted relatively later in life with the knowledge that in the event of failure one could revert back to the original vocation. By contrast, those sons who entered a C.A.'s office to gain some brief experience previous to indenture did so on the understanding that this was a prelude to preparation for a career in the profession.

#### 6) Spatial Factors in Vocational Success

As was suggested in chapter 3, as the network of interpersonal connections between those associated with chartered accountancy and those seeking career options for sons increased, the geographical base of SAE recruitment broadened. Table 5.18 over shows that although the proportion of apprentices training in their home towns remained relatively stable, increasing numbers travelled greater distances to serve an indenture over the 1837-1911 period.

It would not seem implausible to suggest that those apprentices having to reside long distances from their parental homes suffered material and emotional disadvantages compared to those indentured in their home towns that may have adversely affected their ability to successfully enter and complete an SAE indenture left vacant by any reduced ability of existing C.A.'s to secure self recruitment due to a decline in their fertility.



TABLE 5.18

% OF SAE APPRENTICES 1837-1911 TRAINING IN LOCATIONS AT CERTAIN  
DISTANCES FROM THE RESIDENCE OF PARENTS OR GUARDIANS (25)

Year of Indenture Commencement	Distance in Miles								N
	0	1	10	50	100	200	500+	* Not Known	
		-9	-49	-99	-199	-499			
1837-54	57.69	19.23	0.0	11.54	0.0	7.69	0.0	3.85	26
1855-9	72.50	2.50	15.00	5.00	2.50	0.0	0.0	2.50	40
1860-4	73.90	8.70	4.35	8.70	4.35	0.0	0.0	0.0	46
1865-9	72.22	9.25	5.56	5.56	1.85	0.0	0.0	5.56	54
1870-4	78.85	7.69	5.77	3.85	1.92	1.92	0.0	0.0	52
1875-9	72.83	11.96	6.52	3.26	2.17	1.09	0.0	2.17	92
1880-4	74.76	6.80	2.91	4.85	2.91	0.97	0.97	5.83	103
1885-9	54.35	18.48	9.78	8.70	5.43	1.09	0.0	2.17	92
1890-4	65.81	7.70	12.82	3.42	2.56	2.56	1.71	3.42	117
1895-9	69.63	8.15	7.41	2.96	5.19	3.70	0.0	2.96	135
1900-4	70.37	9.88	9.26	1.85	3.70	3.09	0.0	1.85	162
1905-11	63.51	14.87	7.43	5.41	2.70	2.70	2.03	1.35	148
N	731	112	83	49	35	23	6	28	1067
1837-1911	68.51	10.50	7.78	4.59	3.28	2.16	0.56	2.62	100

\* Those contained in the Not Known category are included here as they were likely to have derived from outside Scotland or had parents residing overseas.

Certainly the SIA considered this to have been so:

... It is unjust that young men desirous of following the profession of an Accountant and of belonging to a Chartered Society should be compelled (as is now often the case) to leave their homes for training in these privileged towns ... Parents feel strongly that the advantages of belonging to a Chartered Society ought to be open to their sons without the necessity of incurring the extra expense and of being exposed to the risks of leaving home at an early age. (26)

Table 5.19 over lends limited support to this assertion.

Those apprentices training in close proximity to their parental home (below 10 miles) did tend to exhibit an above average rate of qualification which was reduced among those between 10-49 miles distant. The figures for apprentices between 50-199 miles from their homes at first sight appear baffling. What is plausible here is that many of those in the 10-49

mile cohort were daily rail commuters who found it more desirable for financial or other reasons not to reside in Edinburgh though the long periods of travel may have adversely affected their ability to qualify.

TABLE 5.19  
SAE APPRENTICES 1837-1911 FAILING TO QUALIFY ACCORDING TO  
DISTANCE BETWEEN PLACE OF INDENTURE AND PARENTAL HOME  
(EXCLUDING APPRENTICES WHO FAILED TO QUALIFY DUE  
TO DEATH OR ILL HEALTH)

Distance (Miles)	N of Apprentices	% Failing to Qualify
0	717	30.96
1-9	108	31.48
10-49	80	35.00
50-99	47	27.65
100-199	33	21.21
200-499	22	45.45
500+	6	66.66
Not Known	28	42.85
Total/Mean	1041	31.70

Apprentices of parents living between 50-199 miles away from the location of their training were beyond commuting distance and therefore found separate accommodation. Given the financial outlay necessary for a training in a city at such distance, there was undoubtedly greater pressure on this group of SAE apprentices to qualify. For those apprentices at a considerable distance from home, with parents residing in England or overseas, the inability to have only infrequent contact with immediate kin provides the most likely explanation for the high failure rate among those over 200 miles from their parents.

These variations in qualification according to distance from home were not a reflection of those noted earlier regarding the social status origins of apprentices. This is revealed by the information contained in the following table.

TABLE 5.20

SOCIAL STATUS ORIGINS OF SAE APPRENTICES 1837-1911 BY DISTANCE  
FROM PARENTS RESIDENCE TO PLACE OF INDENTURE  
(%)

SSG of Father in Descending Order of Highest Failure Rate	Distance (Miles) in Descending Order of Highest Failure Rate							N
	500+	200 -499	10 -49	1 -9	0	50 -99	100 -199	
Semi & Unskilled Manual	0.0	0.0	12.50	18.75	62.50	6.25	0.0	16
Independent Means	1.89	5.66	20.75	13.21	45.28	11.32	1.89	53
Farmers	0.0	1.92	21.16	7.69	42.31	19.23	7.69	52
Skilled Manual	0.0	3.95	5.26	9.21	73.68	6.58	1.32	76
Professions	0.27	2.44	7.32	6.50	76.96	2.44	4.07	369
Manufacturers	0.0	0.0	5.95	16.67	65.48	7.14	4.76	84
Commerce	0.81	0.0	7.32	9.76	73.17	4.88	4.06	123
White Collar	0.76	1.53	0.76	10.69	81.68	3.05	1.53	131
Distribution & Processing	0.0	0.0	13.13	23.23	62.63	1.01	0.0	99

The table shows that the failure rate of apprentices according to distance from home was not a simple function of the location of parents from various social status groups. For example, apprentices from the high failure semi and unskilled manual group did not derive disproportionately from distances associated with high rates of non qualification.

What appears to have been more significant in explaining failure according to distance from home was its effect on the apprentice's place of residence during indenture. Apprentices who were at such a distance from their parents location that they were compelled to take independent accomodation exhibited a comparatively low propensity to fail to achieve SAE membership. The failure rate among unmarried apprentices residing in lodgings or in households with brothers and sisters was 23.21% (excluding those who died or whose indentures were terminated through illness) compared to 32.00% of those living in the homes of parents or relatives.



Independence from parents and elder relatives probably improved the apprentice's performance through the increased pressure to justify the considerable expense of professional training in a distant location. The limited opportunities for diversionary activities from study for the apprentice in a strange city and being unable to perform family duties such as visits to relatives were also perhaps beneficial to qualification.

#### 7) Masters and the Office of Apprenticeship

It is clear from the advice offered to prospective apprentices outlined in the previous chapter, that there was variation in the quality of training provided by certain masters and types of office during the late nineteenth and early twentieth centuries. The possibility exists therefore, that the standard of vocational preparation and education received by the apprentice could have influenced his ability to qualify.

The broadening syllabus and increasing severity of examinations, placed even greater emphasis on the correct choice of office for training and engendered some contemporary discussion concerning the duties of masters in ensuring the success of their apprentices. During the 1890s, as the ICAEW examination failure rate rose, The Accountant's Journal noted that: "Articled clerks are complaining that their principals perform their duties towards them in a very inadequate manner." (27)

The evasion of obligations by certain masters was not confined to England. In 1908 'An Old Accountant' of Glasgow wrote that the C.A.'s were inadequately preparing apprentices for GEB examinations.

How many of the youths who will present themselves for the Intermediate and Final have had the benefit of practical experience or demonstration of the subjects in which they are to be examined ? The smallest number I believe. (28)

Another Glasgow C.A., reflecting the lack of uniformity in training standards between offices, replied:

Personally I take a serious view of my obligations, and consider myself responsible for the business career of the youth until he completes his apprenticeship and becomes a member of the Institute.



The work given corresponds with the time of service, and when the examinations come he is prepared to meet all demands from the practical side, - failures have been the exception. (29)

In 1925 The Accountant's Magazine recognized such variability and requested employers in whose offices large numbers of apprentices had failed to regard this as "a slight on his office and ... ascertain the cause." (30)

It will be recalled that the larger firms were recommended as likely to ensure the most suitable C.A. training. Given that the number of apprenticeships contracted to individual masters is a good indicator of firm size, the following table illustrates that an indenture in a large business was advantageous.

TABLE 5.21

FIRM SIZE AND THE FAILURE RATE AS INDICATED BY THE NUMBER OF INDENTURES 1837-1911 IN WHICH SAE MEMBERS ACTED AS MASTERS OR JOINT MASTERS (EXCLUDING APPRENTICES WHO FAILED TO QUALIFY DUE TO DEATH OR ILL HEALTH)

N of SAE Indentures in which C.A. was Master/Joint Master	N of Masters	N of Apprentices Trained by these Masters	% of Apprentices Failing to Qualify
1-4	98	188	32.44
5-9	61	421	33.49
10-14	17	197	38.07
15-19	14	232	26.29
20-29	11	247	27.12
30-49	13	450	23.11
Total	214	1735	

The larger office not only had a greater throughput of apprentices, a wide variety of business, but also the number of staff employed and consequent specialization frequently ensured that one partner or senior clerk had responsibility solely for the training of apprentices. This was not always possible in the small-medium firm though the very small office could offer more personal contact and tuition by the master.

The largest offices also, as was suggested in the previous chapter, produced more apprentices who achieved notoriety through winning a prize or gaining distinction for examination performance from 1873. 34.61% of apprentices under a master of 30 or more indentures won such an award though these constituted 25.93% of all apprentices.

The statistics in the preceding table do however disguise variation in the non qualification rate attributable to certain offices and individual masters. Eleven principals, for example, indentured five or more apprentices of whom over 50% failed to qualify. H. G. Watson, C.A., was master to eight apprentices during our period of whom only one became an SAE member. Conversely, five masters took five or more apprentices who all qualified. James Romanes, C.A. was master or joint master to nine youths; all succeeded in entering the SAE. Even the seven very largest firms and their thirteen major masters displayed differing failure rates.

TABLE 5.22

RATE OF NON QUALIFICATION AMONG ALL SAE APPRENTICES 1837-1911  
TRAINED IN THE OFFICES OF C.A.'S ACTING AS MASTER OR JOINT MASTER  
TO 30 OR MORE APPRENTICES

Master Ordered by Lowest Failure Rate	Firm	N Indentures Under	% Failing
R. C. Millar	Barstow & Millar	36	8.33
J. A. Molleson	Howden & Molleson	38	13.15
J. A. Robertson	A & J Robertson	49	16.32
J. M. Howden	Howden & Molleson	30	16.66
R. Brown	R. Brown & Company	35	20.00
J. Howden	Howden & Molleson	48	20.83
P. C. Robertson	A & J Robertson	35	22.85
A. W. Mosman	A & J Robertson	30	23.33
J. S. Gowans	A & J Robertson	37	24.32
F. J. Moncrieff	Moncrieff & Horsburgh	32	28.12
F. W. Carter	Carter, Grieg & Company	49	28.57
G. A. Jamieson	Lindsay, Jamieson & Haldane	43	30.23
J. Haldane	Lindsay, Jamieson & Haldane	43	30.43

Clearly, the range in qualification rates were indicative of variable standards in preparation by individual masters in certain offices.

A. Harrison, C.A., for instance, who was trained under R. C. Millar, C.A. who appears at the head of Table 5.22, recalled that in that office the prospect of examination failure was not contemplated by early twentieth century apprentices: "We passed as a matter of course, there was not any question of it ... I expect we got a good training." (31)

The relatively low failure rate of apprentices receiving their training in the largest offices was not a simple reflection of their social origins. Only 16.22% of SSG 6-7 sons were trained under the thirteen major masters (the SSG's exhibiting the lowest failure rate) though these constituted 22.82% of all apprentices whose father's occupation is known.

What is apparent from an examination of the social origins of apprentices who trained in the largest firms was the fact that 80.32% of them were from SSG's 1-5 though these constituted 68.00% of all apprentices whose father's occupation is known. Only one apprentice from SSG 9 origins received a training in one of the seven largest offices and only 3.44% of apprentices who were indentured to the above masters were from working class (SSG 8-9) origins though these constituted 9.17% of all apprentices whose father's occupation is known.

The significant revelation here is that higher status fathers were not only aware of what were the best offices in which a son might receive a C.A.'s training, they were also better placed to ensure the entrance of a son into these offices. Once again we revert to the likely significance of the network of connections and associations between apprentice's fathers and C.A.'s. Those parents in SSG's 1-5 were likely to have been in closer proximity to the occupational and social world of C.A.'s than were parents of lower middle class and

working class status. Consequently, they were aware of which were the firms of repute and likely to lead to a successful career and the eminent firms themselves were likely to have been averse to employing apprentices of whom they had little knowledge. They too had a reputation to maintain that could not be tarnished by an incompetent apprentice or C.A. who had trained in their offices. Among parents in the lowest status groups, with distant and non personal connections with the profession, one C.A. or firm was probably considered as indistinct from others.

## QUALIFICATION AND CAREER

### 1) Qualification

Having completed an indenture and succeeded in the prescribed examinations, the prospective C.A., depending on his financial state or that of his parents, was confronted by an obstacle to his achieving full professional status: the fee of admission to the SAE.

That this was a barrier to those of humble means was undoubted and the resulting exclusivity was an accusation continually lodged at the C.A.'s of Edinburgh by their rivals.

The Edinburgh Society requires an apprenticeship with a fee of one hundred guineas, and an entrance fee of like amount, and thereby their ranks are closed to any but the sons of the wealthier classes. (32)

The fees exacted by the SAE, claimed Sir Horace Davey, counsel for the SIA in 1890

... act as they obviously must as a deterrent to persons however able, however richly endowed by nature with all the qualities which fit a person to become an Accountant, but are not richly endowed with that other species of wealth which is so useful in this world which would enable them to attain the privilege of membership of these Societies. (33)

The C.A. societies of Scotland defended the imposition of monetary qualifications for admission on the grounds that by comparison with



other professions, their entrance fees were low (in 1873 admission to the Faculty of Advocates cost £336; Society of Writers to the Signet cost approximately £210) and that entry to "any of the learned professions cannot be obtained free of expense". (34)

Not only did the cost of admission act as a deterrent to those considering an SAE training, it also prevented the admission of some apprentices who undertook a C.A. indenture and, succeeded in the professional examinations. The high rate of non qualification among working class apprentices can undoubtedly be partly explained due to the financial requirement of having to pay a large sum to gain the privilege of using the 'C.A.' notation. This can be demonstrated on the basis of the following evidence.

Until the establishment of the SAE Endowment and Annuity Fund in 1887, the admission fee for candidates having proceeded through the usual route of indenture and examination was £52.10s. For apprentices commencing indentures from 1888 the fee was increased to £105, one half of which was allocated to the Endowment Fund. This effective doubling of the amount of money required for admission resulted in a halving of the qualification rate among apprentices from lower middle and working class origins (SSG's 6-9) in the first five years of the new regulations. This is illustrated in Table 5.23.

TABLE 5.23  
THE IMPACT OF INCREASING SAE ADMISSION FEES ON THE QUALIFICATION  
OF APPRENTICES FROM VARIOUS SOCIAL ORIGINS

SSG of Father	% Failing 10 Years Previous to Fee Increase (Indentures Commencing 1878-87)	% Failing 5 Years Subsequent to Fee Increase (Indentures Commencing 1888-92)
1-5	29.57 (42)	30.15 (19)
6-9	15.25 (9)	31.03 (9)

By contrast, qualification among apprentices from upper middle class origins was not affected by the increase in admission fees.

The differential impact of admission fees on the qualification of sons from various social status origins is further shown in the table below. The second column illustrates that apprentices from the lowest SSG's were more likely to complete their indentures but not seek admission to the SAE. The third column reveals that if they did become members, it took time to raise the necessary funds.

TABLE 5.24

THE IMPACT OF ADMISSION FEES ON THE MEMBERSHIP OF APPRENTICES 1837-1911 FROM VARIOUS SOCIAL ORIGINS (EXCLUDING APPRENTICES WHO FAILED TO QUALIFY DUE TO DEATH OR ILL HEALTH)

SSG of Father	% whose Indentures were Discharged but did not Become SAE Members	N	Date of Passing Final Examination Minus Date of Admission (Years)	N
1	14.54	8	0.15	31
2	11.29	41	0.20	248
3	13.09	11	0.27	59
4	13.70	17	0.22	89
5	15.38	8	0.25	31
6	13.40	13	0.46	76
7	14.39	19	0.46	103
8	19.48	15	0.73	53
9	17.64	3	0.53	9

Some individual apprentices who could not afford the SAE admission fees were fortunate: One C.A. apprenticed during the 1900s was indentured to a benevolent master: "I had no money to pay the Institute entrance fee. The firm paid it for me. I repaid them when I was a war casualty in Cambridge hospital on full pay but with no expenses !" (35)

As we shall now see the significance of money and the legacy of the apprentice's social origins remained important subsequent to admission to the SAE during the 1853-1914 period.

## 2) The Determinants of a Successful Career

The qualitative contemporary evidence suggests that the most significant attributes necessary to achieve a successful career in chartered accountancy during our period were financial resources and connections. Ability, though important in building a reputation, was not by itself sufficient to the gaining of appointments or clientele particularly if the C.A. aspired to enter into practice.

The newly qualified C.A. was advised to remain as a clerk for a few years with an established practitioner commanding a salary of at least £100 per annum (during the 1890s), in order to gain a wider knowledge of various branches of business as a prelude to setting up on his own account or buying into a partnership. (36) That a career in professional practice was the most desirable vocational direction to be followed was undisputed during most of the 1853-1914 period:

An ambitious young man would not consider the possibility of ending his days as a chief clerk, but would, before beginning his career, decide very clearly that by some means he must have a partnership or business of his own. (37)

The cost of following this preferred course could be high. The Pall Mall Gazette in 1890 claimed that it was inadvisable to become a C.A. unless one had £2000 to £3000 available to set up in business. More important than capital however, to ensuring success were connections. (38) According to James Martin, establishing a clientele was based upon the following:

It is all a matter of personal connection. The public employ accountants they have confidence in and of whom they have personal and individual knowledge. In all my experience of eighteen years as an accountant, only once did a man come to my office because he saw the name, accountant, on the door; and I make bold to say that all other accountants, in this respect, have a similar experience. (39)

The career of David MacLagan, C.A. (1824-1883), was a case in point. He became manager of The Alliance British and Foreign Fire Assurance Company in Edinburgh through an arrangement with John Hamilton, Advocate



who was an acquaintance of his father at St George's Church. Later he became manager of the Edinburgh Life Assurance Company on the recommendation of his father-in-law who had previously held the post. (40)

The whole network of familial, occupational and residential associations of the C.A. and his parents were vital to his success. Those with connections in the legal profession had a distinct advantage:

It frequently happens that instructions are received from family connections and private friends, in their capacity as Executors and Trustees, Directors of Public Companies, or owners of property; but as a rule, by far the greater number of the matters transacted in a C.A.'s chambers are introduced by Solicitors. It is therefore evident that success depends upon obtaining the confidence and support of members of this profession. (41)

It is apparent from these and similar comments that the C.A. from lower status origins was at a considerable disadvantage in entering into the most desirable career directions. Not only were they largely without the necessary means except through that gained by their own labour as clerks, but also their social and occupational origins precluded their entrance to the nexus of relevant associations so vital to a thriving practice. Their disproportionate training in the smaller, less renowned firms did not aid the formation of highly lucrative business connections either. These factors as well as the prohibition of advertising professional services as an alternative source of attracting business, ensured that although Edinburgh C.A.'s of lower status origins could enter into practice, it was only possible after long periods of salaried employment (mainly as C.A.'s clerks). Additionally any such practice would tend to have been on a relatively small scale and years might elapse before an extensive clientele was gained.

It was extremely difficult for the C.A. of low status origins to achieve eminence in the profession through entering the organizational elite of the SAE. Office holders tended to be the most notable practitioners of their day from the largest, established and successful firms.



TABLE 5.25

SAE MEMBERS 1853-1914 WHO BECAME AN OFFICE BEARER OF THE SAE, GEB,  
ICAS OR JOINT COMMITTEE OF THE C.A. SOCIETIES OF SCOTLAND  
ACCORDING TO THEIR SOCIAL STATUS ORIGINS

SSG of Father	% Holding Any Office	N	N Becoming President of SAE or ICAS
1 Independent Means	40.47	17	2
2 Professions	32.05	92	20
3 Manufacturers	25.00	15	2
4 Commerce	20.61	20	2
5 Farmers	17.64	6	1
6 Distribution & Processing	16.04	13	1
7 White Collar	11.92	13	0
8 Skilled Manual	16.66	9	1
9 Semi & Unskilled Manual	0.00	0	0

It is apparent from the above table that the professional organization was dominated by those C.A.'s deriving from higher status groups. Members from SSG 1-2 origins in particular were no doubt favoured for the social lustre that their office holding threw over the Society. If individual offices are examined the distribution was equally as disproportionate. 56.42% of the 114 SAE Council and Joint Committee members from the 1853-1914 SAE membership were originated from SSG's 1-2, 22.15% from SSG's 3-5, 16.43% from SSG's 6-7 and only 5.00% from SSG's 8-9. All secretaries and treasurers among the 1853-1914 membership were of SSG 1-6 origins.

Also of significance is the fact that merit (as measured by prize winning during indenture in examinations) was not a passport to entering the organizational elite. Only four SAE Presidents had been awarded a prize during their apprenticeships. 23.41% of the 1853-1914 membership held an office and among those who passed their examinations with distinction, the rate was only marginally higher at 26.13%.

A further indicator of the comparative lack of vocational success

achieved by SAE members of inferior social origins is the fact that of the 4085 indentures registered in the SAE books between 1837-1939, C.A.'s from SSG's 1-5 acted as masters to a mean of 6.53 apprentices compared to 4.28 for those from SSG 6-9 origins. The likelihood that C.A.'s who were the sons of parents of limited means could only build up a comparatively small and unimpressive own practice is also illustrated by the following table.

TABLE 5.26

CUMULATIVE % OF INDENTURES IN WHICH C.A.'S FROM VARIOUS SOCIAL ORIGINS ACTED AS A MASTER OR JOINT MASTER TO AN SAE APPRENTICE  
1837-1939

N of Indentures	SSG of Father								
	1	2	3	4	5	6	7	8	9
0	54.76	60.28	61.67	58.52	52.94	62.96	67.89	70.37	100.00
1-4	71.43	69.69	70.00	77.67	73.53	76.54	83.49	77.78	100.00
5-9	78.57	78.74	76.67	84.05	88.24	80.24	88.99	83.34	100.00
10-14	88.09	82.93	78.34	89.37	88.24	85.18	91.75	92.60	100.00
15-29	92.86	90.24	90.01	98.94	94.12	95.06	97.24	96.30	100.00
30 and 30+	100	100	100	100	100	100	100	100	100
N	42	287	60	94	34	81	109	54	9

A higher proportion of C.A.'s with father's in SSG's 6-9 never acted as a master to an SAE apprentice than those from SSG's 1-5. Similarly, a greater percentage of C.A.'s from low status origins contracted only a limited number of apprentices and those that acted as a master to over fifteen apprentices were likely to have done so not in their own firms but rather as a partner or managing clerk in an established large business.

### Conclusions

The C.A. apprentice's ability to successfully enter the profession was heavily reliant upon certain factors relevant to his own individual circumstances. There existed between 1853-1914 a hypothetically ideal

route to the achievement of SAE membership.

a) Familial stability was desirable though not essential to success; it was advantageous to the apprentice if his training was not disrupted through being orphaned.

b) The apprentice had to derive from a family of such a size relative to its income to permit sufficient financial resources to be allocated to the outlay necessary for qualification.

c) There were advantages in being an eldest son on whom the generational improvement of family status primarily rested.

d) The apprentice's parents had to be highly motivated to their son achieving C.A. and professional status.

e) An adequate secondary education was vital and a long period at university desirable particularly as the severity of professional examinations increased and the emphasis moved toward a more 'theoretical' training.

f) There were benefits in residing away from the parental home though within visiting distance, in accommodation independent of parents and senior relatives during the term of indenture.

g) A period of pre-apprenticeship employment regarded as a prelude to the onset of training for entrance to a profession was valuable.

h) An apprenticeship in one of the largest and most highly respected offices was very significant to successful qualification and career.

Most of these conditions were essentially available to those with the necessary funds and connections with the profession which ensured that apprentices from higher status origins were in an advantageous position regarding qualification. This is not to say that those without considerable means and associations were at a considerable disadvantage in qualifying. An adequate though cheap secondary education coupled with high parental ambition for the upward mobility of their sons

could compensate for a lack of family income (among SSG's 6-7 for example). It was only in cases where ascriptive and material disadvantages were too overwhelming to be compensated for by other factors (among some SSG 8 and most SSG 9 apprentices) that a successful vocational training was prevented.

The ideal route to qualification was not generally available to apprentices of low status origins though entry to the profession was possible with considerable parental foresight and preparation. Despite the fact that once a member of the SAE, the legacy of the significance of money and connection assumed equal if not greater importance to a successful career, we may conclude that for potential recruits deriving from below SSG 2 status families, qualification to the SAE was possible. Therefore, fertility decline among professionals reducing their capacity to secure self recruitment in the next generation of apprentices, hypothetically created vacant statuses that could be potentially filled by the sons of parents of below professional status who had discovered chartered accountancy as a possible career for their male offspring.

The extent to which vacant statuses were created by fertility decline and occupied by upwardly mobile sons is the subject of the remainder of the thesis.



## NOTES

1. For a review of the literature on this subject see A. Heath, Social Mobility (London, 1981), chs. 5-6. M. Abrahamson, E. H. Mizruchi and C. A. Hornung, Stratification and Mobility (New York, 1976), ch. 9. O. D. Duncan, D. L. Featherman and B. Duncan, Socioeconomic Background and Achievement (New York, 1972).
2. Stewart in Pioneers of a Profession notes that during the early years of the SAE certain members were prone to the non or delayed payment of annual subscriptions (this is borne out by the annual accounts of the Society in its minute books) indicating that for some C.A.'s, membership originally resulted in little financial benefit.
3. Privy Council, "SAE Petition" (1889-90), p. 76.
4. Ibid., p. 77.
5. Finlay, "Speeches by Counsel" (1890), p. 10.
6. Mr Charles Pearson, Q.C., Privy Council, "Speeches by Counsel", In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter, (1890), p. 78.
7. Martin, The Sanctification of the Lie, pp. 33-4.
8. See G. Anderson, Victorian Clerks (Manchester, 1976), pp. 15-20.
9. British Parliamentary Papers, 1895, vol. XXIV, "Supplement to the Thirty-Eighth Detailed Annual Report of the Registrar General of Births, Deaths and Marriages in Scotland", and: 1906, vol. XXI, "Supplement to the Forty-Eighth Detailed Annual Report of the Registrar General of Births, Deaths and Marriages in Scotland".
10. Ibid.
11. Hunter, Rambling Reminiscences, p. 25.
12. One example of the impact of the death of a parent on an indenture is provided by the apprenticeship of Frederick Falkner, C.A. between 1868-79. Within his articles the following was noted: "The execution of the indenture was delayed owing to the severe and protracted illness of Mr. J. P. Falkner, the father of the apprentice, and that ultimately after his death, the matter was neglected".
13. See R. J. Morris, "The Middle Class and the Property Cycle during the Industrial Revolution", in T. C. Smout (ed.), The Search for Wealth and Stability; Essays in Economic and Social History Presented to M. W. Flinn (London, 1979).
14. Quoted in Blau and Duncan, The American Occupational Structure, p367. See A. Dumont, Dépopulation et Civilisation (Paris, 1890).
15. Ibid., ch. 11. See also Duncan et al., Socioeconomic Background and Achievement as well as references provided in note 11 of chapter 1 of this thesis.
16. 142 separate occupational groups were classified in the published 1911 Fertility Census for Scotland; 67 of these were usable for accomodation within the SSG classification of the thesis. Information was least available for SSG 3 (manufacturers) as owners, managers and operative were grouped together by industry. The groups comparable

with the SSG occupations used in Table 5.7 constitute the fertility of 67,363 marriages. See British Parliamentary Papers, 1914, vol. 99, "Census of Scotland 1911", vol. 3, Table XLVII, pp. 284-8.

17. J. H. Goldthorpe, D. Lockwood, F. Bechhofer and J. Platt, The Affluent Worker in the Class Structure (Cambridge, 1969), p. 126.
18. See S. R. S. Szreter, "The Decline of Marital Fertility in England and Wales 1870-1914", (Ph.D. Dissertation, University of Cambridge, 1983).
19. "Social Ambitions", p. 550.
20. R. Q. Gray, "Thrift and Working-Class Mobility in Victorian Edinburgh", in A. A. McLaren (ed.), Social Class in Scotland: Past and Present (Edinburgh, 1976), p. 128.
21. See for example, H. T. Himmelweit, "Social Status and Secondary Education", in Glass, Social Mobility in Britain. P. M. Blau and O. T. Duncan, "Some Preliminary Findings on Social Stratification in the U.S.", Acta Sociologica 9 (1965).
22. The Scottish Accountant 1 (1893), p. 115.
23. See Appendix B for the classification of school type used in the table.
24. The figures for annual fee are approximate. The actual fee paid by each scholar depended on the number and subjects of particular classes attended and the fee payable for each. See Appendix B.
25. The distances for this table were calculated on the basis of rail or road distances provided in J. Bartholomew (ed.), Gazetteer of the British Isles: Statistical and Topographical (Edinburgh, 1887).
26. Mr Thomas Shaw, Q.C., Privy Council, "Speeches by Counsel", In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter, (1896), p. 17.
27. The Accountant's Journal 9 (1891), p. 97.
28. The Accountant's Magazine 12 (1908), p. 570.
29. The Accountant's Magazine 13 (1909), pp. 30-1.
30. The Accountant's Magazine 29 (1925), p. 98.
31. Interview with Alexander Harrison, C.A. (admitted to the SAE in 1914), Edinburgh, 13th December 1984.
32. Privy Council, "SIA Petition" (1889-90), p. 15.
33. Sir Horace Davey, Q.C., M.P., Privy Council, "Speeches by Counsel", In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter (1890), pp. 98-9.
34. Privy Council, "Brief on Behalf of the Chartered Societies of Scotland", In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter (1896), p.3.
35. Personal letter, 20th November 1984 from a C.A. apprenticed 1907-12 who wishes to remain anonymous.
36. For estimates of the salary paid to a qualified C.A. remaining as a clerk see: Dicksee, The Students Guide to Accountancy; A Guide to the Accountancy Profession; Witty, How to Become a Qualified Accountant.

37. Cross, Choosing a Career, p. 126.
38. From The Accountant's Journal 8 (1890), pp. 121-6.
39. Martin, The Sanctification of the Lie, p. 35.
40. Walker, David MacLagan, F.R.C.E., pp. 30-4.
41. Pixley, The Profession of a Chartered Accountant, p. 3.

Part Two:

THE OUTPUT OF POTENTIAL  
SELF RECRUITS



## VI Nuptiality and Fertility

In order to examine the output side of the hypothesis presented in chapter 1 and the relationship between recruitment and fertility we must begin by investigating one crucial determinant of the number of potential self recruits born to Edinburgh C.A.'s; that is, marriage. The rate of and age at marriage as well as trends in these variables are the key regulators of the number of sons born to men in the professions. The prevalence of celibacy was an obvious restriction upon the output of sons and for those C.A.'s entering into wedlock, their age at marriage and that of their wives was a significant determinant of their reproductive capacity and consequently of their potential for securing self recruitment.

For the purposes of the output-fertility component of the study a particular examination was undertaken of C.A.'s entering the SAE from its inception in 1853-4 to 1892. This cohort collectively form all members who could have borne sons eligible for recruitment and admission to their own profession by 31 December 1914. This assumes that C.A.'s did not contemplate marriage until they had qualified, an assumption based on the fact that there were only two exceptions to this rule in the cohort and there were no individuals who became SAE members subsequent to 1892 who married previous to qualification and produced sons eligible for membership of the Society by 1914. (1)

The marital and fertility experiences of the 1853-1892 group were investigated using in part, obituarial sources though primarily utilizing the census, statutory civil registers, and, in a few cases where vital events occurred before 1855 among some of the older original members, old parish registers.

Before analysing aspects of marital age and fertility among SAE members, investigation of a group of C.A.'s who were in a position

to provide no legitimate sons as potential future recruits will proceed: permanent bachelors.

### CELIBACY

J. Heiton in The Castes of Edinburgh categorized bachelors as a distinct and numerically significant group of citizens in the capital. The published census returns of 1861 showed that at the age of 40-44, 16.18% of males in Edinburgh were never married. By 1901 this figure had increased to 19.13%.

Heiton was not alone in drawing attention to the apparent prevalence and increasing trend toward non marriage, particularly among professional men during the nineteenth century. In 1867

'A Bachelor' claimed in Fraser's Magazine that:

We all know, in point of fact, that it is precisely that class of men who can best afford to marry who don't and won't. Imprudent marriages occur occasionally, but they are almost exclusively confined to the operative classes. The well-to-do young men, the wealthy young men, remain single. (3)

Such contemporary concerns were based on 'shrewd suspicions' as to the causes and moral consequences of celibacy. Young men of high social standing were gaining sexual gratification outside wedlock.

We know for we cannot but know it, how the decrease of marriage is compensated. The polluted streets show it: the evil, born of pride and vain pomp, and show, has ulcerated everywhere. The daughters who are not to wed save when wooed by Cupid and Mammon together, find their purity assailed in the street, the park, at the races, or the hunt, and at the favourite watering place. (4)

Similarly, in an article entitled 'Why are Women Redundant ?' that appeared in the National Review in 1862, it was asserted that:

... Thousands of men find it perfectly feasible to combine all the freedom, luxury, and self-indulgence of a bachelor's career with the pleasures of female society and the employments they seek for there. (5)

Though some commentators noted that the nature of the matrimonial process and the lack of social contact among the opposite sexes in polite society acted as impediments to marriage, most concurred that the principal causes of male celibacy were pecuniary. The reluctance to sacrifice gentlemanly independence for the constraints of wedlock was propounded as the major explanation for this apparently increasing phenomenon during the mid-late nineteenth century.

A total of 75 of the 352 Edinburgh C.A.'s included in the 1853-92 cohort died unmarried, that is 21.30% of all members. Five of these died between the ages of 24-29 and twelve between 30-40 years. It is impossible to surmise whether these individuals would have married or not; in terms of their contribution to the output of potential future recruits however, this consideration is irrelevant as they died without issue.

It is similarly difficult to identify the precise causes of celibacy in each of these 75 cases. What is possible is to examine certain dominant characteristics that emerge among permanent bachelors and to reveal the trend in celibacy in order to identify any factors that altered its rate and consequently influenced the capacity for self recruitment among C.A.'s.

#### 1) Individual Characteristics of Celibate SAE Members 1853-1892

Most long surviving bachelors exhibited a combination of traits that will now be discussed.

A study of obituarial information collected for celibate C.A.'s suggests that compared to SAE members as a whole, most were described as being of 'retiring disposition' or 'unassuming'. Comparatively few celibate C.A.'s played an active part in the professional organization as measured by the fact that 43.80% of married C.A.'s in the 1853-92 cohort occupied a position in the SAE organizational elite compared



to 26.66% of celibate C.A.'s. Likewise, a number of bachelors appear to have experienced an alienated career, being in practice for most of their professional lives on their own account and outside the major firms.

By contrast to this type of individual was the introverted celibate C.A. with a high work preference and total dedication to his career and profession. These essentially 'high flyers' had little inclination to marry; wedlock and raising a family formed a potentially disruptive diversion from vocational success. It was recognized by the Cornhill Magazine in 1861, for example, that "many a vigorous career, both in action and in speculation has been cut short by baby fingers." (6) Marriage and the necessity of providing a stable family income was considered detrimental in some quarters to risk taking and permitted less time and effort to be devoted to the cultivation of advantageous business connections.

A single man who is independent of his profession can afford to observe its rules, to enter into its spirit, and to study its principles with genuine zeal and interest; but if he marries and has a family, his independence is gone. He must live by his profession and that at once ... Many a lawyer or doctor who might otherwise have distinguished himself has to put up with half acquaintance with his profession, and an obscure country practice, because he is determined, as he thought magnanimously, in early life to do the brave thing, and marry as he pleased, setting appearances at defiance. (7)

A few examples will suffice to show that certain ambitious and industrious C.A.'s sacrificed marriage for a successful career. Richard Brown, C.A. (1856-1918) won a £30 fellowship in the SAE examinations, established a leading Edinburgh firm, was an SAE council member, secretary, treasurer, examiner, president and acted as the major force behind the organization of the GEB. Similarly, William Home Cook, C.A. (1851-1928), was a President of the SAE, attained a large and varied business. John Scott Tait, C.A. (1857-1910) was 'one of the Societies most distinguished members', a senior partner



who 'never allowed relaxation' and whose existence composed a 'perpetual vigil at the desk'.

Compared to their married colleagues, some celibate C.A.'s appear to have had a high leisure preference, being noted as keen sportsmen, hobbyists, socialites, churchmen and philanthropists. Findlay Blair Anderson, C.A. (1849-1927), for instance, expended considerable time and a large income on photography, his Rolls-Royce and building an organ and cinematograph into his house. David MacRitchie, C.A. (1851-1925), 'a confirmed bachelor' and author was "associated with almost every society that had for its object the intellectual life, and the betterment of the poor and needy of his native city." (8)

It is extremely difficult to discern whether participation in a long list of recreational pursuits and achievements provides evidence for these being causes of celibacy or its consequences. Certainly, sports and amateur passions were generally regarded by contemporaries as tending to enhance gentlemanly status which was undoubtedly a more significant aspiration of some C.A.'s than marital status.

It was a well documented tendency in Victorian Britain for young professional men to aspire to landed rank by gaining admission to the appropriate social circles through participation in the necessary though costly leisure activities. The consequence of this and the maintenance of independence was insufficient funds for marriage. It was extremely expensive for a professional to become a gentleman, it cost much more to also provide for a lady and an appropriate education for any offspring. Consequently:

Men do not marry in our circles as they did years ago. Working men and shop-keepers want wives. Their wives can be of service to them, so marriage is the rule. They have no position to keep up. There are plenty of well-bred, good-looking young men one meets at parties and balls, who maintain their position in consequence of keeping single. (9)

The longer a professional postponed or rejected marriage, the greater were his opportunities for income and wealth accumulation as he reached the zenith of his career in late-middle age. By sacrificing matrimony and family, a C.A. might be in a position not only to secure his independence but also to purchase a more solid attribute of gentlemanly status - an estate. There is some limited evidence which suggest that certain of the highly ambitious, career orientated C.A.'s sacrificed all including wedlock in order to become first among their professional competitors to illustrate their success through attaining property. (10)

The status aspiration aspect of celibacy appears to be reflected in the following table.

TABLE 6.1  
SOCIAL STATUS ORIGINS OF SAE MEMBERS ADMITTED 1853-92  
WHO WERE CELIBATE AT DEATH

SSG of Father	N Celibate at Death	As % of all C.A.'s in SSG
1 Independent Means	6	19.35
2 Professions	42	26.75
3 Manufacturers	3	25.00
4 Commerce	6	15.38
5 Farmers	3	14.28
6 Distribution & Processing	4	13.79
7 White Collar	7	18.42
8 Skilled Manual	3	16.66
9 Semi & Unskilled Manual	0	0.00
Total/Mean	75	21.30

The rate of celibacy was apparently greatest among the sons of professional men and manufacturers, those deriving from social groups with the greatest ambition to achieve landed status and preserve 'gentlemanly independence'. For those C.A.'s from SSG 1 who could already claim 'independent' origins there was no need to sacrifice

marriage and family to social aspiration. Similarly, for those SAE members from origins beyond the margins of upper class status without the prospect of amassing sufficient earned income through professional practice or wealth through inheritance, aspirations to independent status were unrealistic and unattainable. This conclusion has potentially significant implications for the self recruitment potential of C.A.'s. It would appear that the greater the number of sons from SSG 2-3 origins entering the profession, the lower was the rate of marriage among SAE members thus reducing the future capacity for self recruitment. Conversely if increasing numbers of C.A.'s derived from lower SSG's, self recruitment capacity potentially increased due to the higher rate of marriage among professionals from these origins.

In considering the probable causes of celibacy the responsibilities of SAE members to co-residing kin cannot be ignored. Very few celibate C.A.'s appear from census enumerators returns to have lived alone. Almost all at some stage resided with spinster sisters or elderly mothers. It would not seem unreasonable to assume that certain of these were obliged, as the major income earners, to provide for such relatives. As Heiton observed in his discussion of celibacy in Edinburgh:

We must remember, too that everyone cannot be always in a state of wedlock; wives die as well as husbands ... Aunt Beckies and Uncle Tobias' are required to supply the places of parents. Sisters, too, are dependent on brothers. (11)

Celibacy in this form was a symptom of prevailing mortality conditions. Of the 34 celibate SAE members who died or reached the age of 40 by the 1891 census, only three were living in households where another male income earner was resident. Four resided with an aged mother, seven with a mother and sisters, six with a sister or sisters, and, four lived alone. The remaining ten either died young or emigrated.

The above are some of the likely considerations that individual C.A.'s took into account in deciding whether or not to contemplate



marriage. The factors outlined were likely to have explained a relatively stable rate of celibacy among SAE members due to their being individual and personal. The rate of non marriage among the 1853-92 cohort however, exhibited wide fluctuation according to year of admission which indicates that additional considerations were also important; these will now be examined.

## 2) The Economics of Celibacy versus Marriage

Marriage for the nineteenth century professional entailed a considerable amount of self denial; it implied forgoing certain leisure and business pursuits. More importantly, through the re-allocation of resources toward dependents it potentially resulted in incurring a considerable financial burden due to the necessity of preventing a degradation of living standards and status which were its potential consequences. (12) The Cornhill Magazine in 1861 asserted that:

In order to enable the husband to meet the inevitable expenses of almost any liberal profession, it would be necessary that they should live entirely without servants, without change of air or scene, without the society of their equals, without any, or at least any adequate, provision for such emergencies as illness; and with the most minute and rigorous economy in every detail of domestic expenditure. Unless as years went on, their income increased both largely and quickly, they would not have the means of educating their children to fill the same station in life as that in which their own youth was passed. (13)

A year later the National Review noted that middle class women adhered to similar ideals, that marriage was only acceptable if it did not result in a decline in social status and standards of consumption; a cause of the "vast amount of super-normal celibacy", it claimed was:

... The growing and morbid LUXURY of the age. The number of women who remain unmarried, because marriage - such marriage, that is, as is within their reach, or may be offered them - would entail a sacrifice of that 'position', which they value more than the attractions of domestic life, is considerable in the middle ranks, and is enormous in the higher ranks. (14)

Given that marriage was generally acceptable to potential partners only if sufficient funds had been accumulated to prevent the union



reducing the ability to finance the material necessities of status maintenance, it would appear conceivable to suggest that the rate of celibacy among professionals could have fluctuated according to the state of business and competition which could alter the speed of income accumulation.

Indeed, if the celibacy rate of Edinburgh C.A.'s over time is considered this was likely to have been the case.

TABLE 6.2  
SAE MEMBERS ADMITTED 1853-92 REMAINING CELIBATE AT DEATH BY  
YEAR OF MEMBERSHIP

Year of Admission	N of Celibate C.A.'s	% Celibate	N of New Members
1853-4	12	18.75	-
1855-64	11	26.19	42
1865-74	4	9.09	44
1875-84	23	25.27	91
1885-92	25	22.50	112
Total/Mean	75	21.30	

Although allowances must be made for the small numbers involved, Table 6.2 reveals an interesting trend. The fluctuations in the rate of non marriage appears to be closely related to changes within the profession which affected career prospects, the level of competition among members and consequently, income. That the C.A.'s income was subject to competition is beyond dispute, the obsession of the SAE with its exclusive claim to 'chartered' standing and determination to repel the attempts of the SIA and Corporation of Accountants during the 1880s and 90s to adopt the 'C.A.' notation due to its 'high pecuniary value' was ample evidence of this. The design of the Scottish chartered societies' campaign against rival organizations was, claimed Martin, "in order to put down competition and secure all professional business for themselves." (15)

The trend in celibacy among SAE members may be explicable in the following terms. The comparatively low rate of celibacy among the original members of the society was likely to have been due to the fact that they were the eminent accountants of their day in Edinburgh who enjoyed a good business as reflected in their residential location for example. The very earliest members of the Institute of Accountants in 1853 were those practising exclusively as accountants and given the variety of work undertaken by accountants of that period, those practising exclusively in the vocation were likely to have been the most successful.

The high rate of celibacy among the 1855-64 cohort was partly a response to the establishment of the SAE which resulted in a sudden influx of men into accountancy who might now claim equal 'professional' status with C.A. competitors. There was consequently an increase in competition among a greater number of eminent practitioners resulting in pressure on professional incomes. The sudden decline in the proportion of C.A.'s practising in Edinburgh after 1855 (see Fig. 2.3) is evidence of this. Income accumulation for the 1855-64 generation of C.A.'s was slower than previously and there existed the additional pressure on early members of the organization to exhibit a lifestyle commensurate with the vocation's newly affirmed professional status.

The 1865-74 cohort by contrast, entered into practice during a period when the C.A.'s workload was expanding while the number of professional competitors (new members) remained static. The introduction of a comprehensive examination system in 1873 increased the number of apprenticeships contracted and the value of admission to the Society so that the number of new members between 1875-84 doubled the 1865-74 figure. Each C.A. of this generation had to contemplate fierce competition for business from fellow members; there

was no similar doubling of Edinburgh C.A.'s potential workload as was shown in chapter 2. Income accumulation for this and the succeeding cohort was likely to have been slower than previously and consequently marriage was rejected by more professionals.

These conclusions are confirmed if we examine the celibacy rate among C.A.'s entering the SAE subsequent to 1892. The higher numbers involved permit a greater degree of confidence in the above assertions. Fifty-three or 26.25% of SAE members admitted between 1893-1904 remained unmarried at death. These also entered the profession during a period when the number of new members increased markedly compared to the C.A.'s potential business (200 were admitted 1893-1904) and in response to the broadening attractiveness of the profession as a career alternative and the establishment of the GEB in 1893. This cohort embarked on their careers in the period when discussion concerning the overstocking of the C.A. profession reached its peak.

Celibacy among the entrants of 1905-14 declined quite dramatically to 16.45% (39 individuals) although the number of new members remained high and increasing at 237. What was different about this group was that their early careers (when marriage was contemplated) took place during and just after the 1914-18 conflict which resulted in a notable expansion in C.A.'s workload in government departments (primarily in auditing). Additionally, "the change in the general level of taxation on personal incomes and company profits which resulted from the First World War had a marked effect on the volume of accountancy work." (16)

Many SAE members and apprentices also entered the armed forces resulting in a greater decline in professional competition. 171 SAE members and 228 apprentices appear on the Society Roll of War Service (military, and non military service in government departments). The war resulted in a drastic reduction in the number of indentures

contracted and new members admitted so that for those who survived the conflict opportunities for swift income accumulation remained during 1914-18 and until the mid-late 1920s. This is revealed in Table 6.3 below.

TABLE 6.3  
THE IMPACT OF THE 1914-18 WAR ON SAE INDENTURES CONTRACTED AND  
NEW MEMBERS ADMITTED (17)

Year	Total New Indentures	Total Admissions
1910	35	24
1911	30	32
1912	28	15
1913	38	29
1914	26	26
1915	15	16
1916	22	10
1917	9	3
1918	19	8
1919	122	22
1920	88	58
1921	70	20
1922	93	33
1923	95	38

Considering that a number of the celibate C.A.'s in the 1905-14 cohort died young in military service (21 or 8.86% of the intake were killed in the conflict) which exaggerates the celibacy rate, it is apparent that the reduction in the rate of professional competition between 1914-23 had a considerable impact on increasing the propensity of SAE members to marry.

Testing the above hypothesis concerning the relationship between the extent of intraprofessional competition and the celibacy rate is not always possible by comparing statistics among different over or understocked professions. This is due to the fact that individual



vocations varied during the nineteenth and early twentieth century in the extent to which incomes were affected by competition and also because of internal conventions concerning marriage in certain professions. Also significant was the state of the occupation with regard to the stage reached in the process of professionalization. Practitioners of a newly organized profession seeking to assert their status were probably more prone than members of an old, established profession to forgo marriage in order to expend on material consumption at a level associated with that of a professional gentleman.

Consequently, a comparison between the effect of overcrowding, competition and celibacy in the medical profession compared to accountancy might prove fruitless given that the doctor was reputed to "take his wife as he takes his degree." (18) A higher rate of marriage among the clergy was a likely symptom of non economic forces. It is therefore more practicable to analyse the potential relationship within the unique context of separate professions. An investigation of celibacy among members of the Faculty of Advocates gaining admission between 1850-1914 confirms the point. (19) 20.67% of Advocates remained unmarried at death compared to 21.13% of SAE members 1853-1914. This was despite the fact that the former was notoriously more overcrowded than the latter. During the second half of the nineteenth century:

Everybody is agreed that the Bar stands not where it did as a money making occupation. Complaints are rife of the falling off of work, and men, who not so long ago were making their thousand a year, or thereabouts are now earning barely the half. (20)

The apparent divergence between the celibacy rates of the two professions can be best explained in terms of the nature of the advocate's social origins and employment. Given that the Scottish Bar was so overstocked many recruits would only have contemplated entrance if they were assured of an alternative source of income since building up a profitable practice was likely to have taken a

considerable amount of time. In 1873 J. Lorimer commented that the Faculty "at present it consists of about 404 members, not one-fourth of whom are engaged in practice." (21)

These obstacles effectively closed the profession to all but those who could maintain their social standing as advocates on the basis of a quasi-preoccupation with their profession. Thus, whereas 5.31% of SAE members 1853-1914 had fathers in the independent means status group, 12.09% of Faculty members between 1850-1914 did so and a further 54.67% had fathers in the professions compared to 31.13% of C.A.'s. The rate of celibacy among advocates was therefore not so dependent on the state of professional competition as compared to C.A.'s. and does not appear to have fluctuated so greatly in response to the intake of new members.

TABLE 6.4  
MEMBERS OF THE FACULTY OF ADVOCATES REMAINING CELIBATE AT DEATH  
1850-1914 ADMISSIONS

Year of Admission	N Celibate	% Celibate	N of New Members
1850-4	11	26.82	41
1855-64	20	20.20	99
1865-74	21	23.86	88
1875-84	21	22.10	95
1885-94	27	20.45	132
1895-04	17	15.45	110
1905-14	18	20.45	88
Total/Mean	135	20.67	653

The upper branch of the Edinburgh solicitor profession was even more overstocked during our period than the Bar. The social origins of W.S.'s between 1850-1914 (22) and the nature of their position midway between C.A.'s and advocates as regarding their reliance upon professional as against external sources of income. Their experience suggests some vulnerability to the effects of changing levels of

professional competition in marital decision making. Overcrowding was reflected in the decline of membership of the Society of Writers to the Signet from 610 in 1850 to 366 by 1885. Of 850 members admitted during 1850-1914, 24.87% are known to have remained unmarried at death. The proportion was 28.42% of the 1850-79 intake of members during the years of acute oversupply and declined as membership reached its lowest point to 15.68% of 1880-4 admissions. Subsequently, a large influx of members increased the total number of practitioners up to 628 by 1915 and celibacy increased to 23.07% of admissions between 1885-1914.

#### AGE AT MARRIAGE

That the age at marriage of C.A.'s and their brides was significant in determining the output of potential self recruits is evident from the following table.

TABLE 6.5  
THE RELATIONSHIP BETWEEN AGE AT FIRST MARRIAGE AND MARITAL  
FERTILITY AMONG SAE MEMBERS 1853-92

Children Born to Marriage	Mean Age of C.A.	Mean Age of Bride	N	Sons Born to Marriage	Mean Age of C.A.	Mean Age of Bride	N
0	39.57	32.45	32	0	36.93	30.00	59
1	34.54	26.52	21	1	33.00	25.97	45
2	32.55	25.37	32	2	31.59	24.28	49
3	33.51	25.53	28	3	31.52	24.94	17
4	30.79	24.62	31	4	30.57	24.10	13
5	29.84	25.11	17	5	28.85	24.20	10
6-10	31.27	24.03	36	6-7	33.40	21.25	4

The marital fertility of Edinburgh C.A.'s marrying at later ages and marrying older brides was below that of those who entered into earlier wedlock. It can be seen from the above table that the age of the C.A.'s bride at marriage was of crucial importance in determining marital fertility.

Given that employment and income considerations in the C.A. profession were likely to have influenced the decision of whether to marry or not, they were also potentially significant to the age at which marriage was contemplated. As Banks has asserted:

Prudence and postponement became inseparably linked in the middle-class mind, and the notion that no one ought to marry until he was reasonably certain of being able to provide his wife with as high a level of living as she was already enjoying under her parental roof, obtained categorical force in the middle class world. (23)

An appropriate income was necessary to maintain a 'suitable establishment' conducive to that of a nineteenth century gentleman of professional status. Marriage was deemed as unaffordable unless income was sufficient to ensure that the professional was also not called upon "to make any sacrifice or appreciable reduction in his personal expenses and enjoyments." (24)

It is possible to lend some limited support to the assertion that professionals married at the age at which it was possible to support a wife according to the standards that she had been accustomed with reference to C.A.'s. The mean age at marriage among SAE members of 1853-92 was 33.14 years in 193 cases where the occupation of the bride's father is known. The mean age at first marriage of 22 C.A.'s who married the daughters of men in SSG 1 was 34.39 years and for the 23 marrying daughters of lawyers the mean was 33.80. Among 94 C.A.'s who effectively married below their own SSG 2 status the mean age was 33.04 years (32.34 where the bride's father was in SSG's 6-9).

Given this relationship between the status of the bride's father and the age of the C.A. at marriage, the social status origins of C.A.'s brides assumes some limited importance in determining fecundity and consequently the capacity for self recruitment.

It was clear from the preceding chapter that the ability of a C.A. to embark on a successful career depended quite heavily on his



own social status origins. Income accumulation was likely to have been faster among SAE members with father's in the higher SSG's. For C.A.'s marrying above their own father's social status we might expect that it took some time to accumulate sufficient income to support a wife of higher status origins than their own. Table 6.6 below reveals that if measured from the social status of the C.A.'s father, SAE members of low status origins tended to marry the daughters of higher status families more commensurate with their now professional, SSG 2 standing.

TABLE 6.6  
SOCIAL STATUS ORIGINS OF SAE MEMBERS ADMITTED 1853-92 COMPARED TO  
THAT OF THEIR BRIDES AT FIRST MARRIAGE (WHERE KNOWN)

SSG of Father	SSG of Father-in-Law									N
	1	2	3	4	5	6	7	8	9	
1	5	11	1	2	0	0	1	1	0	21
2	13	49	10	9	0	2	3	0	1	87
3	0	3	2	0	0	0	2	1	0	8
4	2	5	2	6	1	3	0	1	0	20
5	1	3	1	2	2	0	1	0	0	10
6	0	4	1	5	0	1	2	3	0	16
7	2	1	3	3	2	2	3	2	0	18
8	0	1	2	3	1	3	1	0	0	11
9	0	1	0	0	0	0	0	1	0	2
N	23	78	22	30	6	11	13	9	1	193

The mean age at marriage of 26 C.A.'s deriving from SSG's 6-9 and marrying a daughter from SSG's 1-4 was 34.39 years compared to 33.22 for 116 C.A.'s from SSG's 1-4 who married into the same status group.

It was apparent from the evidence regarding fluctuations in the rate of celibacy among SAE members that the level of professional competition and its effects on the speed and level of income accumulation could influence the decision whether to marry or not. Table 6.7 over indicates that the same factors had an impact on the

age at marriage.

TABLE 6.7

MEAN AGE AT FIRST MARRIAGE OF SAE MEMBERS ADMITTED 1853-92  
(WHERE KNOWN) RELATIVE TO THE STATE OF PROFESSIONAL COMPETITION

Year of Admission	N of Cases	Age of C.A.	Age of Bride	Years Between Admission and Marriage	% Celibate	N of New Members
1853-4	49	34.72	28.40	-	18.75	-
1855-64	26	35.74	26.87	8.58	26.19	42
1865-74	28	31.69	23.53	7.08	9.09	44
1875-84	51	33.12	25.50	9.08	25.27	91
1885-92	50	32.61	26.77	8.86	22.50	112

A comparison of the timing and extent of the fluctuations in celibacy and the age at marriage among C.A.'s reveal considerable similarity. The explanations provided for the trend in celibacy would appear applicable also to that of the age of marriage. Marriage was earlier during periods when the competition among C.A.'s was reduced (1865-74) either by an increase in workload or a low rate of new admissions, ensuring that the income threshold necessary before wedlock (depending on the bride's status origins) was reached faster. By contrast, marriage was delayed when increases in membership, encouraged by changes designed to improve professional status (the organization of the SAE in 1853-4, the introduction of a sophisticated system of professional examination in 1873, the institution of the GEB in 1893) exceeded the rate of expansion in the C.A.'s potential business and thus reduced the rate of income accumulation.

The relationship between professional competition and age at marriage is less evident among members of the Faculty of Advocates. As mentioned earlier, the social origins of advocates permitted a lesser degree of reliance upon vocational earnings for total income. Among W.S.'s however, whose social origins were more akin to those

of SAE members, and who were similarly more dependent on professional earnings, the relationship between the number of new members and the age at marriage appears to have been stronger.

TABLE 6.8  
MEAN AGE AT FIRST MARRIAGE OF ADVOCATES AND W.S.'S ADMITTED  
1850-1914 (WHERE KNOWN) RELATIVE TO INDICATORS OF THE STATE OF  
PROFESSIONAL COMPETITION (25)

Year of Admission	<u>Advocates</u>		<u>W.S.'s</u>	
	Age at First Marriage	N of New Members	Age at First Marriage	N of New Members
1850-4	34.53	41	30.90	30
1855-64	34.28	99	32.61	81
1865-74	34.11	88	33.40	96
1875-84	32.82	95	33.42	110
1885-94	34.63	132	34.25	229
1895-04	34.41	110	34.76	153
1905-14	32.92	88	32.86	151
Total/Mean	33.93	653	33.52	850

### FERTILITY

The fertility experience of SAE members entering the profession between 1853-92 as provided by obituarial sources as well as the census, statutory and old parish, registers, is outlined in Table 6.9 over.

It should be noted with regard to the table that fertility by year of marriage after 1900 is particularly low due to the later than average age at marriage of members who were admitted before 1893 and that of their wives. Additionally, the two sets of statistics only follow the same trend broadly as marriage took place on average between seven and nine years after admission (see Table 6.7). Year of marriage is therefore a more precise indicator of the timing of fluctuations in fertility than year of admission.

The most notable feature of the table is the comparatively unsteady decline in Edinburgh C.A.'s fertility, though the small population

undoubtedly accounts partly for the intensity of the fluctuations. If decennial cohorts are examined however, the trend remains evident.

TABLE 6.9  
COMPLETED MARITAL FERTILITY OF SAE MEMBERS ADMITTED 1853-92  
(INCLUDING THREE ICAEW MEMBERS PRACTISING IN EDINBURGH) BY YEAR  
OF FIRST MARRIAGE AND YEAR OF ADMISSION

Year of Marriage	Mean Children Born to Marriage	N	Year of Admission	Mean Children Born to Marriage	N
Pre 1845	3.86 ] 4.21	22			
1845-9	5.00	10			
1850-4	4.25 ] 4.77	8	1853-4	3.84	51
1855-9	5.20	10	1855-9	5.14	14
1860-4	4.90 ] 3.90	10	1860-4	3.33	12
1865-9	3.08	12	1865-9	4.00	12
1870-4	5.27 ] 4.20	11	1870-4	3.94	18
1875-9	3.55	18	1875-9	2.85	21
1880-4	2.64 ] 2.52	14	1880-4	2.32	28
1885-9	2.45	24	1885-9	1.72	36
1890-4	2.73 ] 2.34	23	1890-2	1.68	16
1895-9	1.83	18			
1900-4	1.50 ] 1.11	8	3 ICAEW	4.66	3
1905+	0.77	9	Members		
Total/ Mean	3.24	197		3.10	211

Other studies that have investigated the decline of middle class fertility in particular occupations have revealed similar fluctuations. Banks, for example, has noted the following for English accountants utilizing the 1911 Fertility Census. Marriages contracted before 1861 produced 5.61 births compared to 5.71 for the 1861-71 cohort (though it has to be remembered that the pre 1861 married women still living by 1911 constitute an odd subset); subsequently long term decline became established, marriages of 1871-81 produced 4.54 births and those of 1881-91 produced 3.20. (26) The fertility experience of engineers exhibits similar fluctuation.



These relatively unsteady declines in occupational fertility have remained largely unexplained. While it is not the intention in this thesis to provide a thorough investigation of the causes of middle class fertility decline during the second half of the nineteenth century, it is crucial in order to examine the potential for self recruitment that the determinants of fertility levels among SAE members can be described.

1) The Long Run: The Social Origins of SAE Members and the Economics of Fertility

Tables 6.9 and 6.10 illustrates that long run fertility decline became established among Edinburgh C.A.'s during the mid-late 1870s.

TABLE 6.10  
COMPLETED MARITAL FERTILITY OF EDINBURGH C.A.'S 1853-92  
(WHERE KNOWN)

Year of First Marriage	Number of Children Born to Marriages											Tot
	0	1	2	3	4	5	6	7	8	9	10	
1815-19						1				1	1	3
1820-4	1											1
1825-9		1					1					2
1830-4				2	1							3
1835-9		1		2		1	1		1			6
1840-4	3				3		1					7
1845-9	1		2	1		1	1	1	2	1		10
1850-4	1	1			2	1	1	2				8
1855-9	1		1	1		1	3	1	1	1		10
1860-4	2				1	3		2	2			10
1865-9	2	1	2	2		4	1					12
1870-4				2	3	1	3		1	1		11
1875-9	2	1	3	4	4	1	1		1		1	18
1880-4	1	3	2	2	6							14
1885-9	3	3	8	3	5	1	1					24
1890-4	4	3	5	4	3	2	1				1	23
1895-9	3	4	6	3	2							18
1900-4	2	2	2	2								8
1905-9	4	1	1		1							7
1910-14	1											1
1915-19	1											1
Total	32	21	32	28	31	17	15	6	8	4	3	197

91.22% of marriages contracted between 1875-1919 produced 0-4 births compared to 48.19% among those contracted between 1815-74. Similarly, only 8.78% of marriages in the later cohort produced five or

more offspring compared to 51.81% in the earlier. It is evident however, that certain 'pioneers' of family limitation among Edinburgh C.A.'s began to restrict their fertility from around the 1830s.

The SAE member's marriages contracted between 1815-74 and producing between one and four births are the interesting initiators of small families. Those marriages during this period that remained childless are not included here due to the possibility that infertility was not voluntary (these constitute 13.25% of marriages a rate slightly above current sterility levels).

The initial point to note concerning the experience of the 31 low fertility marriages contracted between 1815-74 was the impact of mortality on their fecundity. In four cases low fertility can be explained by the early death of the wife, one due to the young decease of the C.A. and in another, constant debilitating ill health resulting in institutional confinement. In two instances a first marriage proved infertile followed by a late second marriage with a reduced reproductive capacity. Similarly, one C.A. married so late that by the time of the third birth his wife was 45 years old.

If this mortality-influenced group is disregarded, their fertility being involuntarily regulated, the true 22 instigators of fertility decline among C.A.'s are identified. The most significant characteristic of this set of marriages was the social origins of one or both of the partners as compared to those marriages that produced five or more births. In all but one case, at least one partner had a father whose social status was either independent income or traditional, 'old' professional (law, medicine, religion, armed forces). 19 (86.36%) of the low fertility C.A.'s had fathers in SSG's 1-2 as a whole compared to 24 (55.81%) of those C.A.'s whose marriages produced more than four births. 13 (30.23%) of the high fertility marriages were contracted

between partners of whom neither had independent means, old, or new professional, origins.

The C.A. marriages contracted before 1875 that restricted their fertility were thus predominantly those in which one or both of the partners had been effectively downwardly mobile, or at best whose social status remained static compared to that of their parents. For fathers and father-in-laws in SSG 1 or upper, traditional professions of SSG 2, to have a son or son-in-law as an accountant (pre 1853 marriages) or a C.A. (post 1853 marriages), entailed a downward social movement. Not only therefore, had at least one partner in the low fertility marriages derived from independent means or old professional origins where fertility regulation was likely to have been initiated, (27) they also had good socioeconomic reasons for having a small family.

As established in the discussion on the age at marriage, husbands of the upper middle classes were, during the nineteenth century, expected to maintain their wives in the luxury to which they had been accustomed in the parental household. This was likely to have proved difficult for the C.A. husband of lower status origins than his wife and without having attained the age of maximum earning capacity unlike his father-in-law. Similarly, there was pressure on husbands in the professions to maintain a certain standard due to the social convention that sons should commence their married life: "As the saying is, they expect to begin where their fathers left off." (28) That was likely to have proved difficult for the C.A. in a lower status occupation than that of his father.

In order therefore, to maintain the levels of consumption necessary to aspire to parental standards, and in the desire to re-assert the family's status though occupying a lower social and economic standing, it is conceivable that this group of Edinburgh C.A.'s were induced to restrict their fertility. A smaller family would not only permit the

maintenance of desirable standards, it also allowed a greater distribution of resources toward the education and training of fewer sons who might retrieve the family standing in the succeeding generation through entrance to the older professions. Just as we have seen that the marginal social status of the lower middle and artisan classes resulted in aspirations for the upward mobility of sons to the professions achieved by small family size, so with this group of C.A.'s who were placed in a dubious social position through the higher status of their parents or in-laws which encouraged ambitions for intergenerational status improvement through restricting fertility. Table 6.11 tends to support these conclusions.

SOCIAL STATUS OF C.A.'S SONS BORN TO LOW AND HIGH FERTILITY  
MARRIAGES CONTRACTED BEFORE 1875 (WHERE SON'S  
OCCUPATION IS KNOWN)

Social Mobility of Son Compared to Father's Status	N of Children Born to Marriage			
	1-4	N	5 or 5+	N
Upward (SSG 1 or Higher Professional)	43.33	13	27.91	24
Static (C.A. or 'New' Professional)	43.33	13	32.56	28
Downward (SSG's 3-9)	13.34	4	39.53	34
Total	100.00	30	100.00	86

The evidence above suggests that whereas the small C.A. family could ensure a minimal amount of intergenerational downward mobility, the large family could not. Especially among younger sons of high fertility marriages there were insufficient resources available to ensure upward movement given the pressure to ensure that at least one (preferably the eldest) son achieved social advance for the family.

The <sup>B</sup>forgoing analysis of the pioneers of low fertility among C.A.'s would suggest that the social origins of the C.A. in relation to the status of his vocation and the income derived from it might be crucial in explaining not only the age at marriage but also marital fertility.



The following table would appear to confirm this assertion.

TABLE 6.12  
COMPLETED MARITAL FERTILITY OF EDINBURGH C.A.'S ACCORDING TO  
THEIR SOCIAL STATUS ORIGINS (WHERE KNOWN)

SSG of Father	Mean C.A.'s 1853-92	N	Mean Post 1874 Marriages	N	Mean of Members 1853-1914	N
1	2.25	24	2.10	10	2.25	24
2	3.51	90	2.60	45	3.07	119
3	3.12	8	3.00	4	2.60	15
4	3.14	21	2.13	15	2.90	32
5	4.16	12	4.28	7	3.87	16
6	2.70	17	2.16	12	2.06	32
7	2.05	19	1.54	11	2.00	35
8	2.21	14	2.00	10	1.88	25
9	0.00	1	0.00	1	0.00	2
Total/Mean	3.04	206	2.39	115	2.64	307

Even if marriages contracted following the onset of general fertility decline are examined (post 1874 marriages), Edinburgh C.A.'s fertility was generally higher among those with fathers in high income and status occupational groups. There was evidently (with the exception of SSG 5 where higher than expected fertility was probably the consequence of conventions and traditions concerning the size of farming families) a decline in fertility levels according to social status origins. C.A.'s admitted 1853-92 with SSG 1-5 origins produced 3.29 children per marriage compared to 2.27 for those with fathers in SSG's 6-9.

Among C.A.'s from lower middle and working class families, who were upwardly mobile over a great social distance into the profession, the pressure to maintain the material standards required of their professional status was only possible by restricting fertility. This practice, after all, either voluntarily or involuntarily (though most likely the former) by their own parents had secured sufficient resources

for their own entrance to the SAE.

The C.A. deriving from SSG's 6-9 was confronted with a series of economic dilemmas in his quest to attain levels of consumption commensurate with his now SSG 2 status. It was vital for C.A.'s given the relative infancy of the organized profession to present in themselves, their property, household and family, a front of conspicuous wealth, respectability and integrity. Given also that clientele were primarily based upon a range of 'connections', this presentation had to appear as maintaining a constant or escalating standard; any decline might result in a loss of business confidence. Moreover, the C.A. had to ensure that there was seen to be a status dichotomy between himself and the competitive non-chartered accountant in order to assert professional superiority.

Davidoff and Hall have summed up a situation relevant to C.A.'s:

... Since it was essential for middle class men to demonstrate credit-worthiness in such a way as to encourage trust from both potential customers and creditors, a respectable household, managed by a dependent wife and staffed by resident servants, became a potent symbol of social status. (29)

The pressure on C.A.'s of low status origins to attain the required standard was compounded by the fact that they were dependent to a much greater extent than their colleagues from higher status origins on income derived from professional practice. They could not rely on a sizeable inheritance or substantial parental support to build their own business or secure a semi-dependence on vocational earnings. The level of income derived from professional practice was subject to fluctuation according to the state of competition which could vary markedly over the 1853-1914 period as previous analysis has shown.

There existed an increasing number of C.A.'s from low status origins who, if in practice, were highly dependent on a potentially unstable source of income, with few major business connections; and, if not

in practice, were dependent on a comparatively lower salary as a clerk in an established C.A. firm. It was economically difficult to maintain the necessary standards required of their professional standing. One costly item of non essential expenditure was a large family. During periods of relative prosperity in the profession the need to reduce fertility was less pressing; during years of intense competition for limited business, however, it was essential if standards were not to suffer and limited clientele lost.

The significance of this with regard to C.A.'s fertility and the potential for self recruitment was paramount, the implication being that the availability of vacant statuses for those of alternative social origins depended on the status origins of existing C.A.'s. As the profession was increasingly entered by the sons of lower middle class families (as will be shown in the following chapter) who were heavily reliant on vocational earnings and who found professional status maintenance difficult to achieve without diverting resources from child bearing, fertility decline among C.A.'s was self accumulating. As increasing numbers of C.A.'s derived from low status origins entered the profession and failed to produce significant numbers of potential self recruits to occupy available statuses, the profession was hypothetically opened to those from lower status origins who in turn would provide even fewer future recruits relative to the expansion of a high growth SAE.

Additionally, the pressure of professional competition was, particularly after the 1873 examination reforms, increasingly acute. The long run fertility decline of Edinburgh C.A.'s became established during the same period as professional competition began its more consistent increase (as indicated especially by the emigration of SAE members and expansion of membership). This ensured that not only were future



income prospects more unpredictable, particularly among C.A.'s from low social status origins, so that it was more difficult to maintain material standards, but also meant that the attractiveness of entering any sons born into one's own occupation was lessened due to its potentially more austere future. Other, more costly to enter professions might have to be considered as vocations for any male births. Such a course was only feasible through restricting the number of sons that had to be financed through the educational and training systems of the alternative professions and provided with capital to become established.

What is being asserted here is that C.A.'s fertility levels were to an unquantifiable though significant extent influenced by the socio-economic consequences of their own upward or downward mobility to the C.A. profession,<sup>and,</sup> that a certain level of material consumption was necessary to maintain professional status and help secure income accumulation. The ability to maintain the necessary standard and consequently to finance the cost of raising children, depended on the social origins of the C.A. and the resulting extent to which he was reliant on professionally derived income which was subject to fluctuation.

Although these propositions may contribute to an understanding of the general trend in C.A.'s fertility during our period, they only provide a limited explanation for the short term fluctuations that were revealed in Tables 6.9 and 6.10. In order to explain these it is necessary to analyse the impact of intra-professional, institutional - changes designed to improve SAE status.

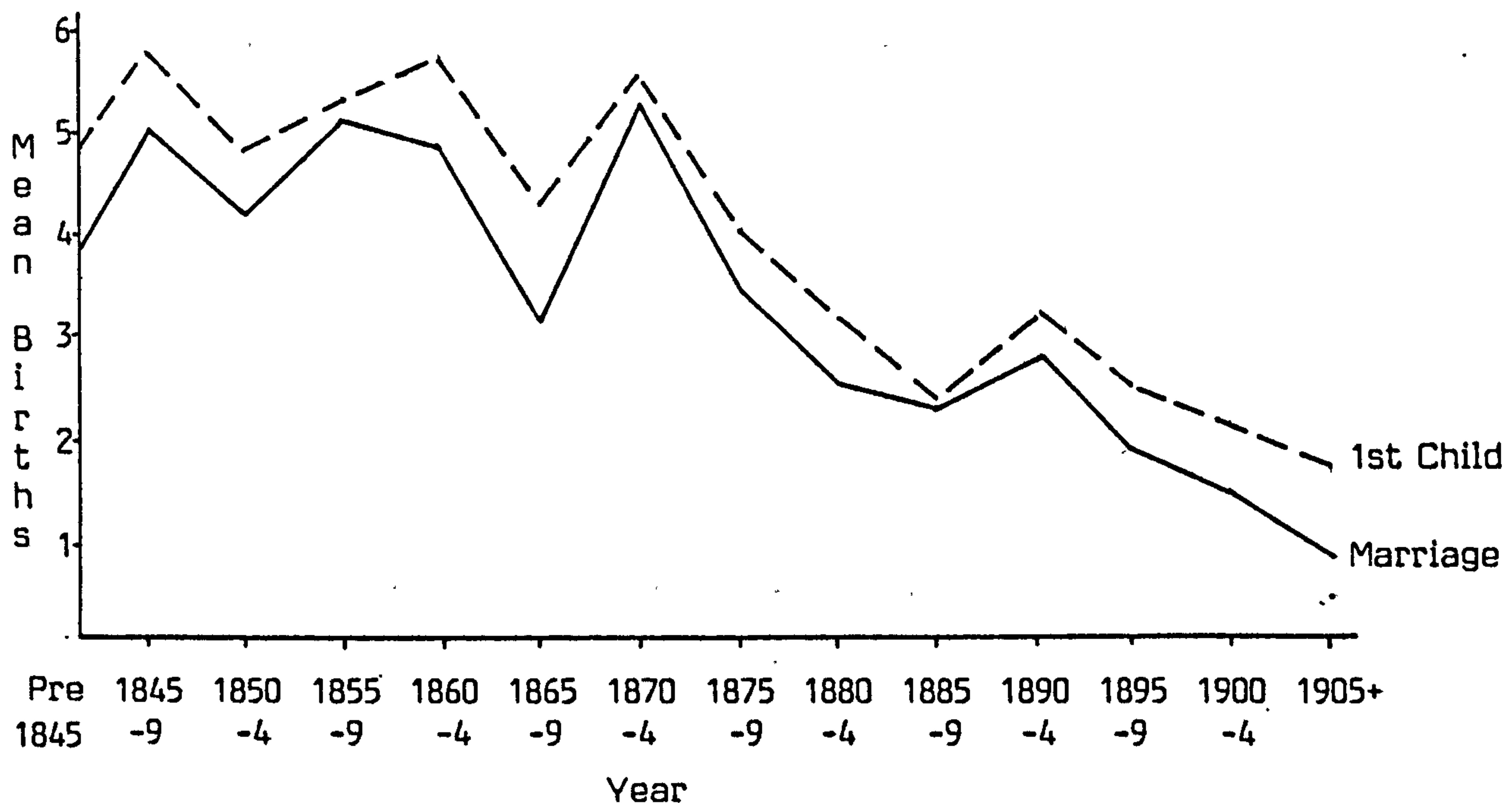
## 2) The Short Run: Professionalization and Fertility

The fluctuations in the fertility of Edinburgh C.A.'s in the 1853-92 cohort is further revealed in Figure 6.1 over. Fertility by the year of the birth of the first child is included for two reasons. Firstly, it



removes all involuntarily infertile couples for whom fertility strategies were irrelevant; and, secondly, it permits greater precision in identifying the timing of changes in fertility and their causes as there existed a delay of 1.8 years on average between the date of the first marriage and the birth of the first child.

FIGURE 6.1  
COMPLETED MARITAL FERTILITY OF EDINBURGH C.A.'S 1853-92 BY YEAR OF  
FIRST MARRIAGE AND YEAR OF BIRTH OF THE FIRST CHILD



By both criteria the fluctuations remain. How then can these fluctuations (which will be shown to have been non random) previous to the mid 1870s be explained? And, what accounts for the unexpected brief upturn in fertility among the 1890-4 cohort at a time when long run fertility decline appears to have become established?

Structural alterations within the SAE had a significant impact upon its member's status given its relatively short existence during the second half of the nineteenth century. Changes in the SAE's rules were designed not only to improve the standing of members but also to distinguish them from the professionally inferior, unorganized and unqualified accountant.

Measures designed to improve professional status and encourage occupational exclusiveness were also heavily motivated by their potential financial rewards; to encourage business into the hands of C.A.'s as against their competitors. The actual effect of status enhancing measures in the longer run was to increase competition among a greater number of members attracted to the profession though from the perspective of the practising member at the time of their introduction, they may have been conceived as favourable to their own business prospects. More significantly, for the fertility considerations of parents, institutional changes may have influenced decisions concerning family size. They did so through their impact on improving professional status and thus offered the prospect of higher future income and an ability to support a larger family due to an improved competitive position in relation to other accountants for the existing and any subsequent generation of C.A.'s.

Additionally, following changes designed to improve vocational standing, any sons born, and later becoming self recruits, would be admitted to a higher status occupation than their fathers had entered. An upper middle class convention mentioned by the Schools Inquiry Commission of 1867-8 would thereby be satisfied; it referred to a "class of parents" being:

... the great majority of professional men, especially the clergy, medical men, and lawyers; the poorer gentry: all in fact, who having received a cultivated education themselves, are very anxious that their sons should not fall below them. (30)

The peaks and troughs in Edinburgh C.A.'s fertility from the 1850s onwards are explicable in the following terms. It was not coincidental that the major fluctuations occurred at the same time as the significant events affecting professional status in the SAE's history 1853-1914.

a) The Formation of the Institute of Accountants, the SAE and Incorporation 1853-4

These events effectively graded existing Edinburgh accountants into two classes. The SAE attracted the most notable practitioners, could claim professional status and adopted a notation to recognize the fact; it was organized and incorporated. The remainder were occupationally and socially inferior by the absence of these attributes. C.A.'s could envisage the prospect of improved business at the expense of competitors once the occupational distinction became recognized by clientele and the expectancy of being able to maintain standards of consumption and a larger family.

From the perspective of an SAE member in the mid 1850s to the early 1860s, his profession offered excellent prospects for himself and for any sons compared to its unorganized past and he was in an excellent position (given the unsophisticated process of entrance and training during this period) to ensure that any sons born could adopt his own vocation when decisions concerning occupational destination were made in the future. There was consequently, a double inducement to relax restraints on family size.

For C.A.'s marrying during the mid-late 1860s the outlook for himself and any sons born who might enter the SAE sixteen to eighteen years on was more uncertain. Alternative (though more expensive to enter) professions may have appeared to C.A. fathers, anxious to secure the social advance of the succeeding generation, as more attractive for any sons born. As explained in chapter 4, Edinburgh C.A.'s could only partly lay claim during this period to a professional trait of increasing significance: that of practice based upon the acquisition of theoretical knowledge tested by examination. "Between 1855 and 1875", asserts Reader, "examinations, both qualifying and competitive, came into the centre of the stage for the classes which looked for a living either to the public services or to the open professions." (31)

A son's entrance to his father's profession would not therefore result, from the perspective of a mid-late 1860s and early 1870s marriage, in the upward mobility of the succeeding generation. Fertility was reduced to permit resources to become available for the vocational preparation of any sons into higher status professions.

b) The Introduction of the Comprehensive Professional Examination System 1873

A C.A. father married during the years immediately following this crucial event in SAE history could envisage a brighter future for himself and any offspring. The imposition of a three tier examination system allowing future generations of C.A.'s to assert their professional status and superiority on the basis of having gained a 'learned' qualification over their competitors ensured greater potential prosperity. Any sons born who might later join the SAE would be entering a profession with a system of training comparable to that of alternatives and one of higher status than the father had entered.

The increased attraction of one's own profession for sons permitted a relaxation of fertility restrictions as it was less costly to train sons to enter chartered accountancy. Fees were comparatively low and only a liberal education was necessary. Moreover, the heavy investment in education, training and establishing a son in practice were more likely to have been rewarded by success where the father was in an advantageous position to nurse a son through his own vocation and secure for him a clientele after qualification. (32)

The difference in the cost of an educational and vocational preparation for entry to the SAE compared to that of the most desirable alternative higher status profession, the law, is discernible from the following analysis.

Twenty-two C.A. sons became lawyers (14 W.S.'s, 1 S.S.C., 6 Advocates and 1 Barrister) and in 19 cases the major schools attended by each



are known. Similarly, 53 C.A. sons became SAE apprentices; the educational history of 50 is known. The difference between the two sets of sons in terms of the type of school attended and its cost is revealed below.

TABLE 6.13  
SCHOOL EDUCATION OF 19 SONS OF C.A.'S ENTERING LAW COMPARED TO  
50 ENTERING INTO AN SAE INDENTURE

School Type	Law		SAE	
	Years at	Cost (£'s 1880)	Years at	Cost (£'s 1880)
Scottish High Class Private	118	2232	290	5307
Scottish High Class Public	0	0	20	244
Great English Public	20	2062	16	1650
Upper Class English	0	0	10	819
English Middle Class/Cathedral/ Grammar	4	...	8	598
Foreign Schools	0	0	1	...
Private Education	4	...	0	0
Total	146	4294	353	8618
Mean	7.68	226.00	7.06	172.36

Equally high proportions of sons attended high class private schools in Scotland during their educational careers. The statistics for this group disguise considerable differences. 96 (81.35%) of the years spent by future lawyers were at the upper status end of Scottish private schools: Edinburgh Academy (83 years), Loretto (7) and Fettes College (6). This compared to 55.86% attending these expensive schools among future C.A. apprentices. Further, none of the future lawyers went to the less costly Scottish public schools and a greater proportion (16.43%) spent some time at English schools compared to C.A.'s (9.63%) which implied substantial boarding costs.

It can be argued that differences in the schooling received by these sons were largely a reflection of variations in the wealth of C.A. parents. The differences in the cost of educational preparation

between law and chartered accountancy were however, particularly marked with regard to university attendance which was more likely to have been contemplated after decisions concerning specific career destination had been made. To enter the Bar a degree was necessary and an adequate period at university was conventional for a writer or solicitor. All but three of the 22 lawyers attended university (for an average of 2.63 years before entering vocational training) and eight gained a degree. By contrast, only 18 of the SAE apprentices attended university (for a mean of 2.22 years) of whom six became graduates. In addition, of the 50 years expended at university by lawyers, 48.0% were at Oxbridge or another English university and 52.0% went to Edinburgh or other Scottish university. This compared to 25.0% at Oxbridge and 75.0% at Edinburgh for the forty years spent by potential C.A.'s. A legal training therefore, required a longer period of higher education at the most costly and distant institutions.

Similarly, the vocational training and entrance costs were markedly different between chartered accountants and lawyers. At 1880 prices the mean amongst lawyers was £373.81 compared to £157 for C.A.'s. Ignoring the exogenous expenses of subsistence during education and training, and on the basis of formal school and professional entrance fees, there clearly existed considerable difference between the outlay necessary for entering a son into a higher status occupation than one's own from the perspective of the Edinburgh C.A. father.

Compared to C.A. marriages of the early-mid 1870s, those of the late 1870s and 80s were confronted by a period of vocational insecurity and internal threats to professional status and income. The actual result of the 1873 examination reforms was to increase competition for business among an increasing number of SAE members attracted to the profession due to its more 'learned' standing. Additionally, the

formation of the SIA in 1880 combined with its attempts in 1884 and 1889-90 to obtain a charter of incorporation and adoption of the 'C.A.' notation ensured that Scottish chartered accountancy did not guarantee an increasing or stable income in the future which was required to support a large family, and, was too vulnerable and uncertain a vocation to consider for any sons born. There was consequently a drastic reduction in fertility among marriages contracted during the mid-late 1870s and 1880s.

During the early 1890s however, following a decade of threats to future income stability and status, the SAE and other Scottish chartered societies sought to re-assert their position and fertility temporarily increased as a result.

### c) The Reaction of the SAE 1890-3

In 1890 the C.A.'s of Scotland successfully fought the second and most concerted attempt of the SIA to obtain a charter and in May 1893 through the 'C.A. Case' gained legal sanction for their exclusive usage of the lucrative 'C.A.' notation. This decision in the Court of Session was vital to the income stability and status of SAE members. Should the litigation have been unsuccessful the door was effectively opened for any organized accountant to attempt to gain 'C.A.' status through use of the letters. The aim of the Corporation of Accountants in challenging the chartered societies was "to appropriate the status and reputation of membership, and the pecuniary and other benefits thence arising", and their success in court would have ensured that "the status of the membership of the chartered societies would be lowered." (33)

The 'learned' and 'academic' standing of the Scottish C.A. was improved in 1893 by the formation of the GEB which affirmed the superior system of training and examination of the C.A. over competitors.

These campaigns against competing organizations and institutional changes strengthened the links between the chartered societies and formed the basis of a more united profession geared to the concerted defence of its interests. Parents imbued with a 'future-time perspective' could envisage during the early 1890s a brighter, more secure prospect for their own position and that of any sons born and later entered into a higher status C.A. profession.

The impact of these apparently favourable changes from the married C.A.'s perspective were temporary. The post 1895 period witnessed renewed attempts by the SIA to gain incorporation (1896) and a succession of parliamentary bills to regulate the British accountancy profession which were generally unfavourable to the C.A.'s position. Additionally, the 1893 examination changes only acted to increase the attractiveness of the vocation and the number of competing practitioners engendering widespread concern by the late 1890s about the overstocked nature of the profession. In these circumstances raising a large family was undesirable and alternative professions for any sons born appeared more attractive to C.A. fathers wishing to ensure intergenerational upward mobility. There was once again a considerable inducement and socioeconomic necessity to reduce fertility.

### Conclusions

It is clear from the foregoing analysis that economic and institutional factors as well as the social derivation of recruits and the status priorities of professional men had a fundamental impact upon their marital and fertility experience.

Decisions concerning marriage and child bearing were intimately associated with the state of the individual's profession: his route to it; his social origins and those of his spouse in relation to its



social standing; level of dependence on it for income; changes in the earnings derived from it and the prospects it offered for future prosperity; changes in its occupational and social status; the opportunities it provided for improving family status in the next generation of sons.

It was essentially internal developments within the Edinburgh C.A. profession therefore that ultimately determined the ability of its practitioners to secure self recruitment. The extent to which this was achieved is the crucial question to which we now direct our attention.

## NOTES

1. The two exceptions were: Francis Jeffrey Moncrieff, C.A. (admitted 1875) whose first marriage took place on 2 August 1871 aged 21, the son of a Lord Advocate; and, Peter Shedden Warden, C.A. (admitted 1890) whose marriage took place at the age of 19 on 18 April 1884 while employed as a C.A.'s clerk - his first vocation. Warden did not originally intend to enter an SAE indenture but did so on the recommendation of his employer.
2. Heiton, The Castes of Edinburgh, ch. 15.
3. A Bachelor, "On Some Impediments to Marriage", Fraser's Magazine 76 (1867), p. 774.
4. Quoted in M. F. Brightfield, Victorian England in its Novels 1840-1870 (Los Angeles, 1968), vol. 4, p. 89. See B. Jerrald, Up and Down in the World (London, 1863).
5. "Why are Women Redundant ?", National Review 14 (1862), p. 452. See also "The Decline of Marriage", Westminster Review 135 (1891).
6. "Keeping up Appearances", Cornhill Magazine 4 (1861), p. 318.
7. Ibid., pp. 311-2.
8. The Accountant's Magazine 29 (1925), p. 10.
9. Quoted in Brightfield, Victorian England in its Novels, vol. 4, p. 86. See J. Verey, Martyrs to Fashion (London, 1868).
10. One such case was mentioned in an interview with Alexander Harrison, C.A. (admitted to SAE in 1914), Edinburgh, 13th December 1984. A J.S.T., celibate C.A., fierce business compeditor of A.R.D., C.A. purchased an estate on the latter inheriting one.
11. Heiton, The Castes of Edinburgh, p. 237.
12. For estimates of the domestic expenses of the middle class marital home see J. A. Banks, Prosperity and Parenthood (London, 1965), ch. 4.
13. "Keeping up Appearances", p. 307. See also A Bachelor, "On Some Impediments to Marriage" on the cost of marriage.
14. "Why are Women Redundant ?", p. 446.
15. Martin, The Accountant Squabble, p. 8.
16. ICAS, History of the Chartered Accountants of Scotland, p. 58.
17. Total indentures in Table 6.3 calculated from the Indenture Books of the SAE. Total admissions from ICAS, History of the Chartered Accountants of Scotland, appendix 7, p. 173.
18. A Bachelor, "On Some Impediments to Marriage", p. 774.
19. The major source of information concerning the marriage of Advocates was Grant, The Faculty of Advocates. Where celibacy and age of marriage was not provided or calculable from this source civil registers of marriages and deaths for Scotland were consulted.
20. Stutfield, "Celibacy and the Struggle to Get On", p. 785.
21. J. Lorimer, A Handbook of the Law of Scotland (Edinburgh, 1873), 3rd ed., pp. 478-9.

22. The social origins of W.S.'s 1850-1914 can be gained from Grant, History of the Society of Writers to His Majesties Signet.
23. Banks, Prosperity and Parenthood, p. 198.
24. "A Bachelors Protest", Chamber's Journal 15 (1861), p. 385.
25. The age at marriage of W.S.'s was calculated from Society of Writers to H.M. Signet, Register of The Society of Writers to Her Majesties Signet, (Edinburgh, 1983) which is an updated and revised version of Grant, History of the Society of Writers to His Majesties Signet.
26. Banks, Victorian Values, pp. 40, 98.
27. See T. H. Hollingsworth, "The Demography of the British Peerage", Population Studies 18 (1964). The 1911 Fertility Census of Scotland indicates that fertility decline was early among the higher professional families. The occupational groups enumerated with lowest mean fertility were: Advocates, Solicitors (3.92 births), Physicians, Surgeons (3.91), Dentists (including assistants) (3.86), Army Officers (effective and retired) (3.76).
28. Stutfield, "Celibacy and the Struggle to Get On", p. 789. See also Banks, Victorian Values, p. 47.
29. L. Davidoff and C. Hall, "The Architecture of Public and Private Life; English Middle Class Society in a Provincial Town, 1780-1850", in D. Fraser and A. Sutcliffe, The Pursuit of Urban History (London, 1983), p. 328.
30. British Parliamentary Papers, (Reports vol. 1) "Of the Commissioners Appointed to Inquire into Education", pp. 17-18.
31. Reader, Professional Men, p. 99. See also Banks, Victorian Values, ch. 6. Millerson, The Qualifying Associations, ch. 5.
32. See Banks, Victorian Values, pp. 48-9. and Stutfield, "Celibacy and the Struggle to Get On", pp. 789-90 for a discussion of the cost of educating middle class sons.
33. Cases Decided in the Court of Session, Court of Justiciary and House of Lords 20 (1892-3), 4th series, No. 132, pp. 755-7.

## VII Fertility Decline, Self Recruitment and Social Mobility

As established in chapter 1 fertility has long been regarded by students of social circulation as a potentially significant variable in the process of occupational mobility. Demographic factors determine the supply of potential recruits to fill positions in the vocational hierarchy vacated by mortality, retirement or migration. The hypothesis can be reiterated thus:

Strata in which there are more children born than required to fill positions vacated by mortality (and retirement) as well as new positions created by industrialization and technological innovations become suppliers of labour and thereby foster social mobility. In contrast, strata in which there are fewer children born than required to fill vacated and newly created positions foster social mobility in that they become consumers of labour. (1)

A study of the potential mobility effects of declining fertility among Edinburgh C.A.'s in relation to the expansion of the profession requires an analysis of the output of C.A. sons of an eligible age and location to be regarded as potential future recruits. An assessment of whether the supply of such sons was so insufficient as to permit an intake of recruits from alternative social origins and of the prudence of assuming that C.A.'s did desire the entrance of their sons to their own profession, has to be undertaken.

In order to investigate the hypothesis the following procedure was adopted.

To enter the SAE by 1914 a son had to have been born in or before 1892 as the minimum age of an apprentice on indenture commencement was seventeen years from 1893. The latest date of commencement for an indenture to be discharged by the end of 1914 was 1909. Reduced periods of service through degree holding and pre-apprenticeship employment allowing qualification by 1914 and indenture commencement after 1909 were only possible if born well before 1892 as three years



at university ensured only a reduced term of one year as did, for example, two years previous employment in relevant occupations.

All C.A.'s admitted to the SAE 1853-92 were considered as potential fathers of future self recruits as were three ICAEW members practising in Edinburgh during the same period. 355 potential fathers were thus identified and of these a number were excluded as not being in a position to produce sons for future recruitment to the SAE by 1914. These were:

i) C.A.'s remaining celibate at death	75
ii) Migrant C.A.'s leaving Scotland and whose sons were highly likely to have joined an alternative C.A. society should they enter the profession	69
iii) C.A.'s whose first marriage occurred after 1892	51
iv) C.A.'s married during or before 1892 though produced no sons until after 1892	69
v) Original members of the SAE married with sons whose occupations were determined before the formation of the SAE in 1853-4	4
	<hr/>
Total	268

The full significance of professional competition engendering migration, celibacy, postponed marriage and low fertility as well as the social origins of C.A.'s and brides that affected these variables is apparent. Only 87 C.A.'s (24.50%) becoming SAE members between 1853-92 produced at least one son who was a potential self recruit to the profession by 1914.

Civil registers of births, census enumerators books and old parish registers of baptisms for Scotland revealed that 216 sons eligible for recruitment were born 1838-92 to the marriages of these 87 C.A.'s. Their frequency distribution is revealed in Table 7.1 over.

Only eleven C.A.'s produced five or more potential recruits, on average they produced 2.48 sons, or, 0.60 sons eligible for self recruitment for every potential father entering the SAE between 1853-92.

TABLE 7.1

MARRIAGES OF SAE MEMBERS PRODUCING SONS ELIGIBLE FOR  
SELF RECRUITMENT BY 1914

N of Eligible Sons Born	N of Marriages	Total Eligible Sons Produced
1	28	28
2	26	52
3	11	33
4	11	44
5	8	40
6	2	12
7	1	7
Total	87	216

In order to ascertain the precise number of sons eligible for recruitment by the age of 16-17 a search was undertaken to remove all males dying before they reached recruitment age. Twenty-two deaths were discovered leaving a total sample of 194 sons. Sixteen had died during infancy (four of prematurity, three of meningitis, two of broncho-pneumonia, one each from cyanosis, cerebral effusion, patency of foramen ovale, disease of bowels; the cause of death of the remainder were unspecified). Three were child deaths (caused by whooping cough, diphtheria, and 'teething'). The remainder died aged six years, eight years and fifteen years (through 'general delicate health', albuminuria and, meningitis respectively).

Significantly for the pool of potential self recruits, the mortality of sons before recruitment age declined over the whole period. 17.14% of all C.A.'s sons born in 1850-9 died before that age compared to 9.43% among those born 1880-92. Mortality was an increasingly less important factor than fertility in limiting the supply of sons.

In order to assess the impact of the C.A. output of sons on their ability to secure self recruitment in relation to the expansion of vacant statuses in the profession we will posit three hypothetical situations.

### 1) Potential Mobility Assuming Perfect Self Recruitment

If it is assumed that all C.A. sons surviving to recruitment age entered into an SAE indenture (date of birth plus sixteen for sons entering the professional training system before 1893 and date of birth plus seventeen for those entering after 1893) and the numbers are compared to the actual indentures contracted each year (see Figure 7.1 over) then the declining capacity of Edinburgh C.A.'s to secure self recruitment is evident.

Over the 1854-1909 period SAE members produced only 194 surviving sons eligible for recruitment compared to a total of 1042 vacant statuses (indentures). Only in one year, 1873 (following the high fertility of marriages contracted during the mid-1850s as a response to organization) did C.A.'s have sufficient sons available to secure total self recruitment.

Edinburgh C.A.'s reproduction rates were required to have been increasingly higher than their actual levels in order to produce sufficient sons to occupy all vacant statuses.

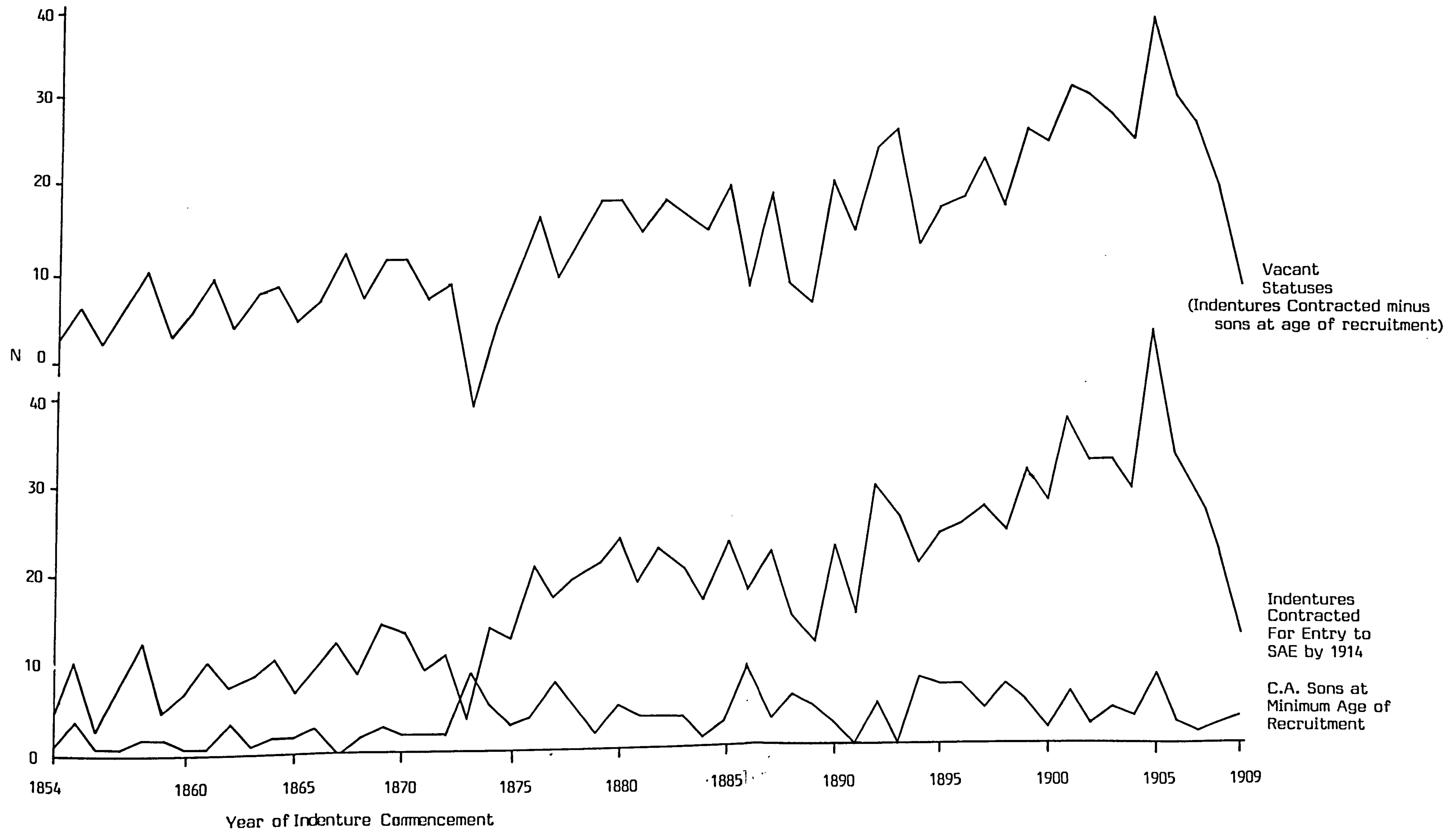
TABLE 7.2

NUMBER OF C.A. SONS SURVIVING TO RECRUITMENT AGE REQUIRED TO  
HAVE BEEN BORN TO HAVE ENSURED PERFECT SELF RECRUITMENT  
IN SAE INDENTURES CONTRACTED 1854-1909

Year of Birth of Son	N of Eligible Sons Actually Born	Mean Per Year	N Additional Sons Required	Mean Per Year	Mean Sons Necessary For Perfect Self Recruitment
1838-42	9	1.80	30	6.00	7.80
1843-47	9	1.80	31	6.20	8.00
1848-52	9	1.80	41	8.20	10.00
1853-57	18	3.60	35	7.00	10.60
1858-62	25	5.00	60	12.00	17.00
1863-67	19	3.80	89	17.80	21.60
1868-72	22	4.40	74	14.80	19.20
1873-77	21	4.20	108	21.60	25.80
1878-82	29	5.80	107	21.40	27.20
1883-87	17	3.40	144	28.80	32.20
1888-92	16	3.20	129	25.80	29.00
Total/ Mean	194	3.52	848	15.41	18.94

FIGURE 7.1

HYPOTHETICAL NUMBER OF VACANT STATUSES AVAILABLE TO SONS  
FROM NON C.A. ORIGINS ASSUMING PERFECT SELF RECRUITMENT  
TO THE SAE 1854-1909





The inability among C.A.'s to produce sufficient sons to permit perfect self recruitment was particularly apparent following the increases in apprenticeships contracted due to the introduction of new SAE examination systems in 1873 and 1893 despite the impact that these events had in temporarily increasing their own fertility.

Considering male mortality before recruitment age (10.18% of births 1838-92), the 156 Edinburgh C.A. marriages during the period that could have potentially contributed to the pool of eligible sons were required to have produced approximately 1148 male births to maintain perfect self recruitment capacity. That is, 7.35 male births per marriage compared to the 1.38 that they actually produced.

Under the assumption of perfect self recruitment there was therefore, increasing scope for the entrance into SAE indentures of sons from non C.A., alternative social origins.

## 2) Potential Mobility Not Assuming Perfect Self Recruitment

If the assumption that all C.A. sons entered their father's profession is dropped a more accurate estimation of the mobility effect of fertility decline and occupational expansion can be ascertained.

Middle class parents were keen to preserve a certain degree of occupational inheritance during the nineteenth century:

... commercial men, bankers, businessmen generally, lawyers and doctors, and no doubt others were proud to establish a family line in whatever economic activity they were engaged upon to make a living and they expected that their sons or at least one of their sons would eventually take their place as head of the original firm. (2)

Sources such as civil registers, professional and local directories, obituaries and published educational registers, suggest that although Edinburgh C.A.'s were content to enter certain of their sons into their own profession, they also looked upon alternative vocations as more attractive options for others.

53 of the 194 C.A. sons studied as eligible recruits entered into

an SAE indenture (27.31% of sons and 5.08% of all apprentices 1854-1909) and 41 qualified to membership of the society (21.13% of all sons and 5.81% of all members 1858-1914). Consequently, 78.87% of C.A. sons entered alternative vocations to that of their father.

The explanation for this apparent rejection of their own profession as a suitable one for large numbers of sons appears to lie in the Edinburgh C.A.'s quest for status improvement. It was discovered in the previous chapter that C.A.'s were more likely to favour self recruitment during periods when institutional changes and the state of intra-occupational business ensured that sons would be effectively entering a higher status C.A. profession with greater income stability than they themselves had joined. By contrast, if generational status improvement could not be secured through self recruitment then alternative professions were considered more desirable career options for certain sons. Similarly, some parents whose entrance to the C.A. profession or marriage to one of its practitioners constituted an effective decline in intergenerational family status were highly motivated toward the return of sons into occupations of higher standing.

Such considerations within individual C.A. marriages acted to limit self recruitment and increased the number of vacant statuses available to sons from alternative social origins.

Table 7.3 over provides details concerning the occupational destination of the 194 eligible recruits and reveals two notable features concerning the career placement of C.A.'s sons.

Firstly, it confirms the significance of occupational and social connections in the nineteenth century vocational decision making process. Fifty sons were found positions in accountancy and forty-eight entered the law, banking, insurance, actuarial profession or stockbroking and finance all of which had the closest connections

with C.A.'s (these two groups constitute 60.12% of sons where occupation is known). Secondly, it reinforces the assertion that status acquisition was an important priority in career determination for sons among C.A.'s who were intent on asserting their relatively recently procured professional standing.

TABLE 7.3  
OCCUPATIONS OF C.A.'S SONS BORN 1838-92 ELIGIBLE FOR RECRUITMENT  
AND ENTRANCE TO THE SAE BY 1914

SSG of Son	Occupation of Son	Sons Position in Sequence of Male Births Surviving to Age of Recruitment						
		1	2	3	4	5	6	Total
S o c i a l  M o b i l i t y	1 Landed Proprietor	3	2	0	0	0	0	5
	2 Law	11	7	5	1	1	0	25
	2 Religion	4	1	0	2	0	0	7
	2 Medicine	3	1	2	0	1	0	7
	2 Defence	2	1	1	0	1	0	5
	2 Higher Civil Service	1	0	0	0	0	0	1
	2 SAE	22	10	3	3	2	1	41
	2 Other C.A. Society	1	0	0	1	0	0	2
	2 Actuary	2	1	0	0	0	0	3
	2 Education	0	1	1	1	0	0	3
	2 Scientific	0	1	0	0	0	0	1
	2 Architect	0	1	0	0	1	0	2
	2 Engineer (Civil/Mining)	0	4	0	1	0	0	5
	2 Artist	0	0	1	0	0	0	1
	3 Manufacturing	1	1	0	0	0	0	2
	4 Banking/Insurance	3	5	2	1	0	0	11
	4 Stockbroking/Finance	4	2	2	1	0	0	9
	4 Merchants	1	2	0	2	1	0	6
	5 Farming/Planting/Ranching	3	3	3	0	1	0	10
	7 Accountant/Bookkeeper	3	0	2	1	1	0	7
	7 Agents/Travellers	1	0	1	0	0	0	2
	7 Clerks/other White Collar	2	3	2	0	0	0	7
	8 Craft	0	0	0	1	0	0	1
	- Not Known	10	9	4	5	2	1	31
Total		77	55	29	20	11	2	194

There appears to have been a short and a long term generational objective among the upper middle classes during the later nineteenth century including Edinburgh C.A.'s.

The initial objective was the upward occupational mobility of at least one son in the succeeding generation. (3) This was a first step



toward the ultimate long run goal of the ascent of the family in a future generation to landed status, a desire common among the wealthier sections of the Victorian middle class:

Your son and son's son must seek connection, until the name of Nixon has made itself of note, or become but the family name of a noble house; such is the open or covert ambition of all rich rising men like you in this free country of ours. Your father is already in treaty for the purchase of landed property. (4)

Although few C.A.'s could envisage owning an estate during their own lifetimes (though a select few did achieve this) the foundations of future family standing could be laid through the entrance of an elder son into a higher status, traditional profession in the hope that, through wealth accumulation or marriage, the succeeding generation might make the ultimate leap. Table 7.3 reveals that elder sons and particularly the eldest, were the key to the generational status enhancement of C.A. families. These were disproportionately entered into the older professions with their attendant associations with, and access to, landed circles. The desire for occupational inheritance through older sons conflicted to some degree with those of long term status objectives. Consequently, where the first son took over the father's mantle the second son appears to have entered an alternative profession or vice versa in many instances. Other fathers of lesser means were satisfied for their sons to become C.A.'s only. Hence, as a proportion of sons whose occupations have been discovered, 62.68% of first sons entered chartered accountancy or a higher status, traditional profession (law, religion, medicine, defence, higher civil service) compared to 43.47% of second sons and 28.00% of third to sixth sons.

Second and subsequent sons predominantly entered the newer, though marginally lower status professions, though most were found positions in occupations closely allied to accountancy and which required



less expenditure on vocational preparation and training than the professions.

These generational status strategies implied an unequal distribution of intra family resources among sons according to sibling position. In a C.A. family of more than two sons, depending on individual circumstances, few C.A.'s could envisage entering all sons into the professions and providing for the vocational preparation costs required. The possibility exists that the upward mobility of elder sons was only achieved through the downward mobility of middle or younger sons with potential consequences for sibling rivalry and the existence of vacant statuses in the C.A. profession available to those of alternative social origins.

The latter point is confirmed by a further examination of Table 7.3. Compared to their father's social status, 68.65% of C.A.'s first sons (where occupation is known) were upwardly or horizontally mobile and 31.35% were downwardly mobile compared to 47.81% and 52.19% of second sons respectively, and, 46.00% and 54.00% of third to sixth sons.

The aspirations among Edinburgh C.A.'s for intergenerational status improvement also implied, as was suggested in the previous chapter, the working of 'social capillarity' influences on fertility restriction. In order to provide sufficient funds to secure the upward social mobility of at least one son, C.A.'s, according to their individual circumstances, had fewer children. Table 7.4 over illustrates the point. With the exception of C.A. marriages producing six or seven sons whose small-numbers limit their significance, as the number of surviving sons increased so did the number entering below professional status, SSG 3-8, occupations. Those sons entering commerce, farming and clerking (SSG's 4-7) were largely derived from marriages that produced two or more sons.

TABLE 7.4

SOCIAL STATUS OF C.A.'S SONS ELIGIBLE FOR SELF RECRUITMENT  
ACCORDING TO THE NUMBER OF COMPETING SONS IN THE FAMILY

SSG of Son	N Sons Surviving to Recruitment Age							
	1	2	3	4	5	6	7	Total
1 Independent Means	2	1	0	2	0	0	0	5
2 Professions	13	30	15	18	17	7	3	103
3 Manufacturers	0	0	2	0	0	0	0	2
4 Commerce	1	5	5	6	9	0	0	26
5 Farmers	1	2	2	2	3	0	0	10
6 Distribution & Processing	0	0	0	0	0	0	0	0
7 White Collar	1	3	2	3	3	3	1	16
8 Skilled Manual	0	0	0	1	0	0	0	1
9 Semi & Unskilled Manual	0	0	0	0	0	0	0	0
Not Known	3	10	2	8	6	1	1	31
Total	21	51	28	40	38	11	5	194
% of Known in SSG's 1-2	83.33	75.60	57.69	62.50	53.12	70.00	75.00	66.25

The consequences for self recruitment and the availability of vacant statuses in the SAE of these status priorities among C.A.'s for their sons through entrance into alternative occupations are evident from Figure 7.2. The number of C.A. sons becoming SAE apprentices was consistent and low compared to the overall expansion of indentures. Only following the introduction of improved systems of professional qualification in 1873 and 1893 was there any discernible increase in self recruitment.

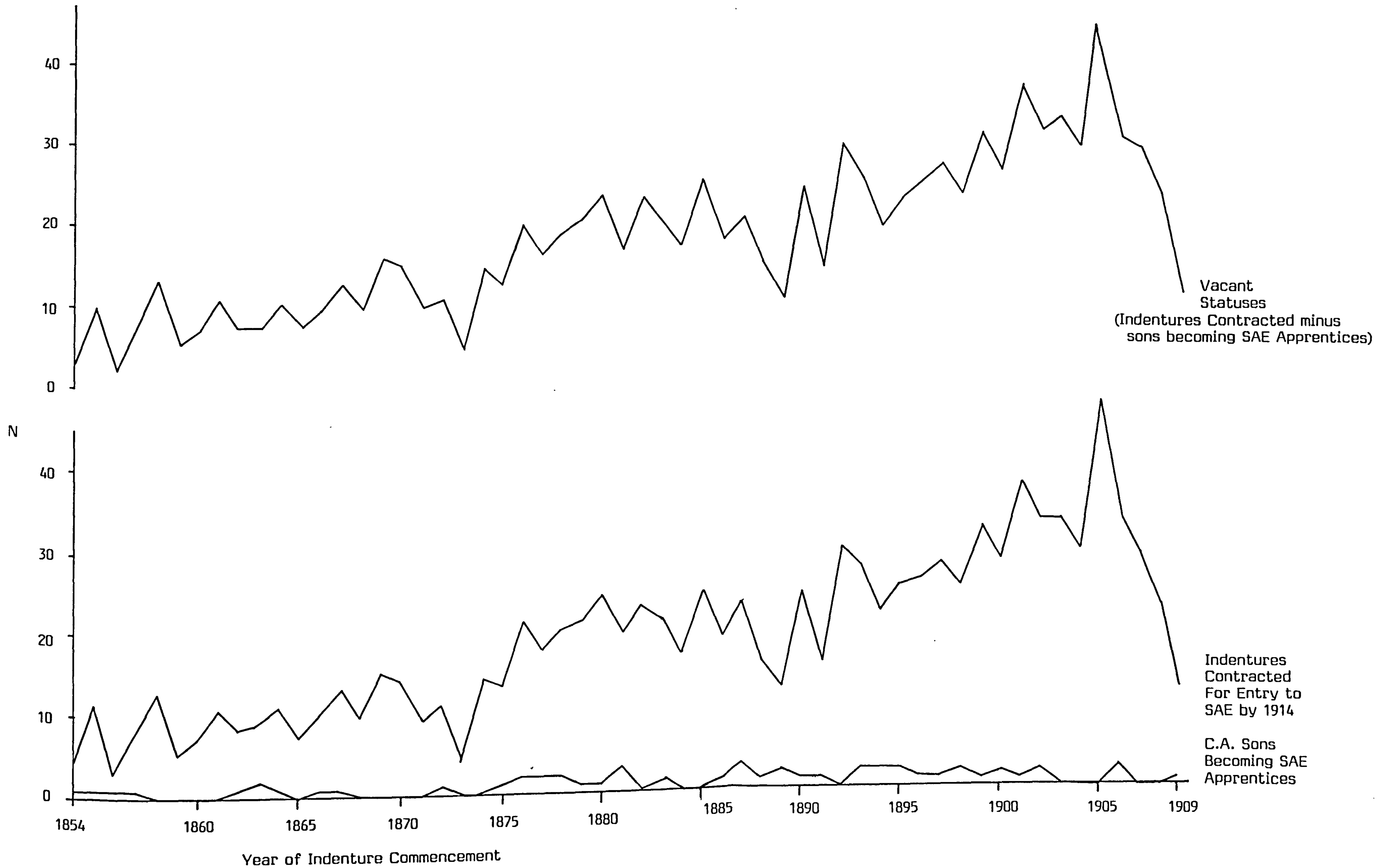
Over the 1854-1909 period a total of 1042 indentures were contracted, only 53 of these were the sons of C.A.'s leaving 989 vacant statuses occupied by apprentices from alternative social origins. The sources of these recruits and the actual extent to which fertility decline and the restricted rate of self recruitment among C.A.'s permitted upward occupational mobility into the SAE will now be examined.

### 3) The Supply of Vacant Statuses and Upward Social Mobility

Although the rate of growth in SAE indentures was too great for all apprenticeships to be filled by the sons of C.A.'s, the possibility exists

FIGURE 7.2

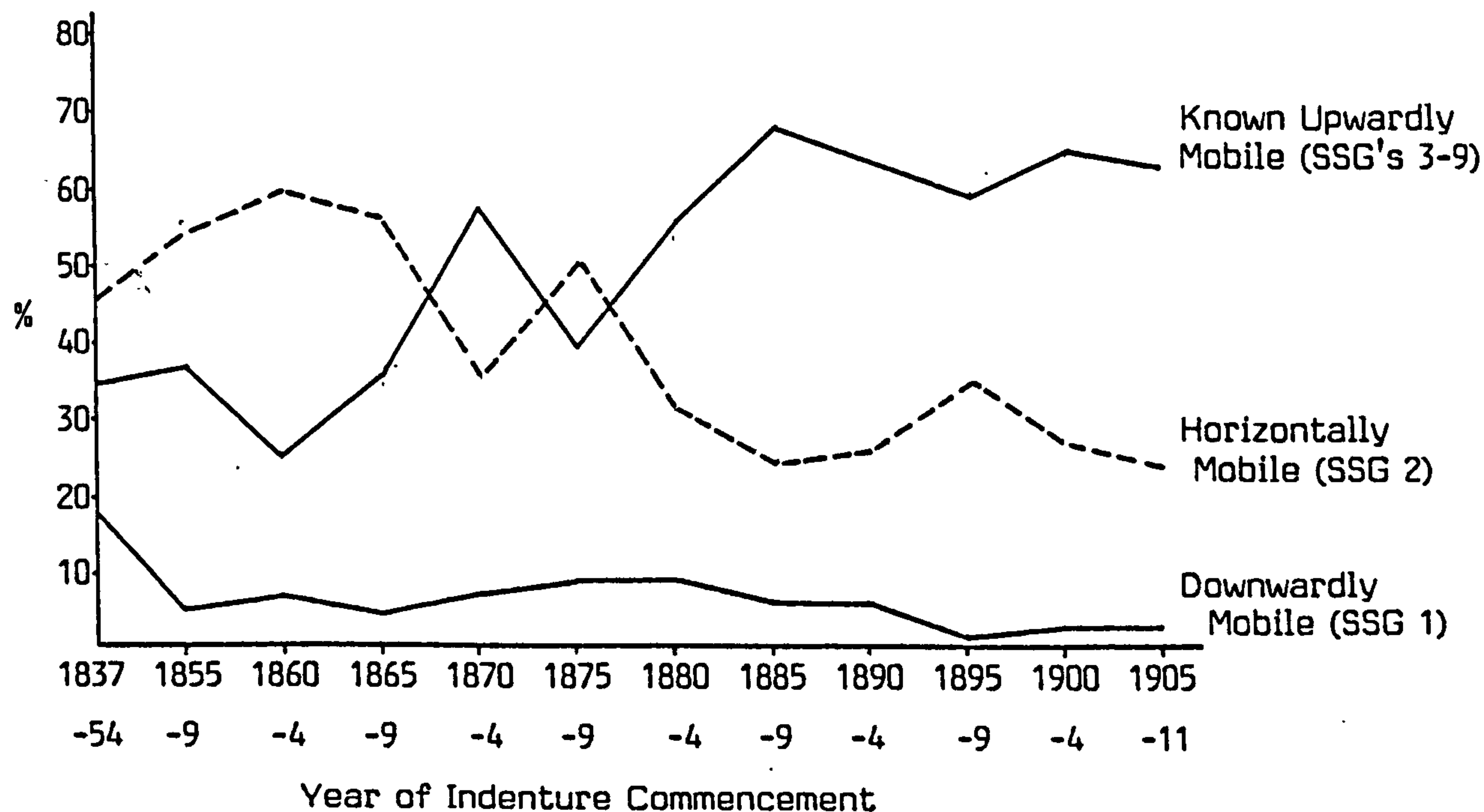
ACTUAL NUMBER OF VACANT STATUSES AVAILABLE TO RECRUITS  
FROM NON C.A. ORIGINS



that upward social mobility into the profession was limited by vacant statuses being occupied by downwardly or horizontally mobile sons.

Figure 7.3 shows that if sons of fathers in SSG 1 are regarded as having been intergenerationally downward mobiles into an SAE indenture and sons of fathers in SSG 2 are assumed to have been horizontally mobile into the profession, then the rate of upward social mobility increased over the whole period though fluctuated markedly. The number of recruits deriving from SSG's 1-2 families was insufficient to fill all vacant indentures.

FIGURE 7.3  
SOCIAL MOBILITY INTO SAE INDENTURES COMMENCING 1837-1911



Of the 1042 apprenticeships contracted between 1854 and 1909 (that is those included in the analysis of self recruitment), 52 were taken by downwardly mobile SSG 1 sons (4.99%) and 365 (35.03%) were occupied by horizontally mobile, SSG 2 sons (312 if 53 C.A.'s sons are excluded). 583 indentures (55.95%) were therefore taken by the sons of fathers in SSG's 3-9 who may safely be regarded as having been upwardly mobile into vocational training for entrance to an SSG 2



occupation. The remaining 42 (4.03%) apprentices derived from families where the father's occupation was not known though the majority of these were highly likely to have been upwardly mobile.

TABLE 7.5  
VACANT STATUSES OCCUPIED BY UPWARDLY MOBILE SONS INTO SAE  
INDENTURES COMMENCING 1854-1909 (FROM SSG 3-9 ORIGINS AND THOSE  
WHOSE FATHER'S OCCUPATION IS UNKNOWN)

Year of Indenture Commencement	N of Indentures	As % of all Indentures Contracted
1854-9	17	38.63
1860-4	15	32.89
1865-9	21	38.90
1870-4	31	59.63
1875-9	37	40.23
1880-4	61	59.24
1885-9	63	68.48
1890-4	78	66.68
1895-9	85	62.51
1900-4	112	69.57
1905-9	105	72.41
Total	625	59.98

Table 7.5 above and Figure 7.4 over, illustrate that the rate of upward mobility into SAE indentures was particularly marked from the 1870s and early 1890s. Despite the long run increase in upward circulation short term declines are evident in 1875-9 and 1895-9. An examination of these fluctuations and of trends in recruitment from various social status groups will identify the precise factors that permitted the occupation of vacant indentures by upwardly mobile sons.

Table 7.6 over and Figure 7.5 reveals considerable variation in the timing and rate of recruitment of sons from different social origins into the professional training system if all indentures contracted between 1837-1911 are examined.

Year of Indenture Commencement

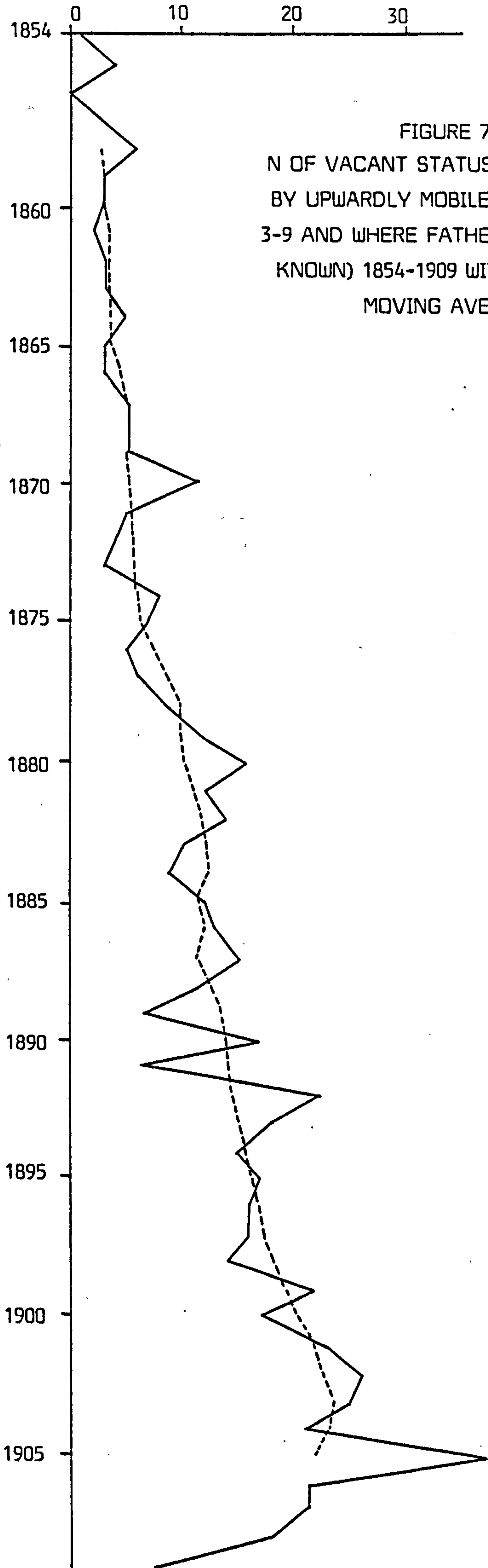


FIGURE 7.4  
N OF VACANT STATUSES OCCUPIED  
BY UPWARDLY MOBILE SONS (SSG'S  
3-9 AND WHERE FATHER'S SSG IS NOT  
KNOWN) 1854-1909 WITH NINE YEAR  
MOVING AVERAGE

FIGURE 7.5 N OF SAE INDENTURES CONTRACTED BY SSG OF FATHER

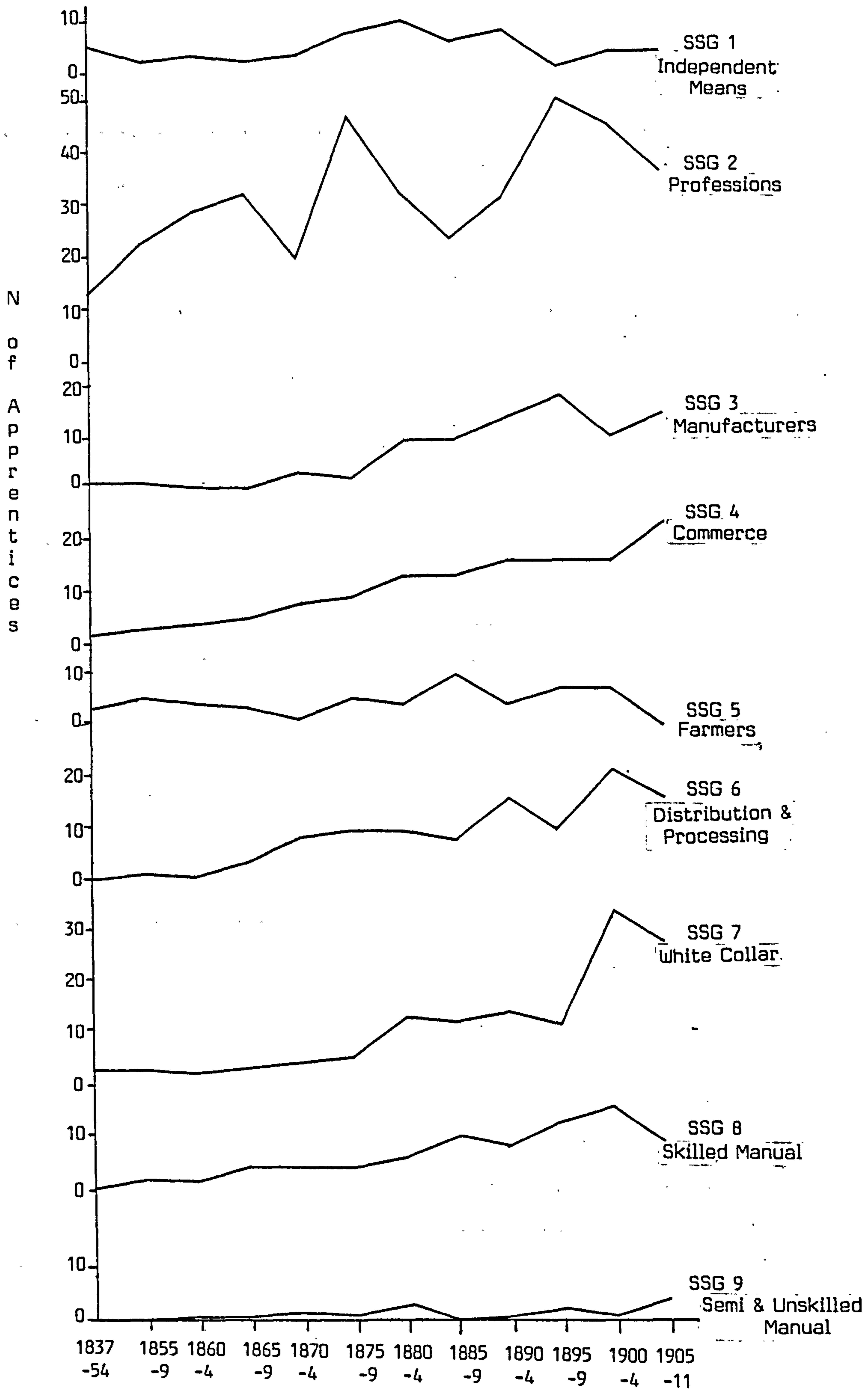


TABLE 7.6  
SOCIAL STATUS ORIGINS OF ALL SAE APPRENTICES COMMENCING  
INDENTURES 1837-1911

Year of Indenture Commencement	% with Father in SSG:										
	1	2	3	4	5	6	7	8	9	?	N
1837-54	19.23	46.15	3.85	7.69	11.54	0.00	11.54	0.00	0.00	0.00	26
1855-9	5.00	55.00	2.50	7.50	12.50	2.50	7.50	5.00	0.00	2.50	40
1860-4	6.52	60.87	0.00	8.70	8.70	0.00	4.35	2.17	2.17	6.52	46
1865-9	3.70	57.40	0.00	9.26	5.56	5.56	5.56	7.41	1.85	3.70	54
1870-4	5.77	34.63	5.77	15.38	1.92	15.38	7.69	7.69	3.85	1.92	52
1875-9	8.70	51.09	2.17	9.78	5.43	9.78	6.52	4.35	1.09	1.09	92
1880-4	9.71	31.07	9.71	12.62	3.88	8.74	12.62	5.83	2.91	2.91	103
1885-9	6.52	25.00	10.87	14.13	10.87	7.61	13.04	10.87	0.00	1.09	92
1890-4	6.84	26.50	11.97	13.67	3.42	13.67	11.97	6.84	0.85	4.27	117
1895-9	0.74	36.76	13.24	11.76	5.15	7.35	8.82	9.56	2.21	4.41	136
1900-4	2.48	27.95	6.83	9.94	4.35	13.04	21.12	9.94	0.62	3.73	161
1905-11	2.70	24.32	10.14	15.54	0.00	10.81	18.92	6.08	2.70	8.79	148
Total/Mean	5.25	35.14	7.97	12.00	4.97	9.37	12.56	7.22	1.59	3.93	1067

a) The trend in the recruitment of sons from families of independent means (SSG 1) appears to have been highly reflective of occupational and social connections between those of landed status in particular, and C.A.'s. The rate declines from the 1890s as the significance of estate management and accounts in the C.A.'s total business was reduced and as the early nineteenth century landed-law-accountancy recruitment custom mentioned in chapter 3 became of lesser importance as a result. Recruitment from this source did not respond to institutional changes within the SAE which contrasts markedly with the experience of the sons of professional men.

b) The close network of occupational and social associations between lawyers and Edinburgh C.A.'s largely accounts for the increasing and high proportion of sons from SSG 2 to 1865-9. The subsequent peaks and troughs correlate closely with internal developments and the state of the SAE. The increases in recruitment from SSG 2 in 1875-9 and 1895-9



directly stem from the measures of 1873 and 1893 to improve the standard of C.A. qualification and professional status. The decreases in 1870-4, 1880-9 and 1900-11 correspond identically with the periods in which the SAE and its membership were threatened by competition or rival organizations and the possibility of a consequent diminution of professional income stability and status.

It is apparent that SSG 2 parents were uniquely and acutely conscious, due to their close occupational and social proximity to their own and other professions of the significance of internal organizational developments designed to improve occupational standing. The precise professional vocation entered by their sons was heavily dependent on the relative opportunities for income and status acquisition or maintenance offered by each alternative. Additionally, the ability of a professional training system to take full advantage of an expensive education provided for sons, in the form of comprehensive examination procedures thus permitting claim to professional status based on 'theoretical' and specialized knowledge was also a significant consideration of parents in the professions during the second half of the nineteenth century.

It is clear from this that it was primarily the sons of professional men who were responsible for the great increases in SAE recruitment initially following the 1873 and 1893 changes in the system of examination and qualification. It also follows that these institutional measures, which appear at first sight as increasing the meritocratic basis of recruitment, did not open the profession to sons of broader social origins but had exactly the opposite effect. Hence, upward mobility to SAE apprentice status declined significantly in 1875-9 and 1895-9.

c) The recruitment of sons from manufacturing and commercial families (SSG's 3-4) exhibit similar trends particularly from the 1870s

and suggest the importance of occupational and social connections in career determination. The small number of SSG 3 apprentices until the 1880s reflects the trend in Edinburgh C.A.'s business toward company auditing (see Table 2.1). The more consistent increase in SSG 4 apprentices from the earliest period is indicative of the heavy involvement of C.A.'s in insurance and banking. There was also an expansion of commercial auditing business during the later nineteenth century among SAE members and a 'revelation' effect among merchants employing accountants or keeping books and residing in the Newington-Morningside districts of Edinburgh in close spatial proximity to C.A.'s and who were ambitious for the entrance of sons into the professions.

Apart from an increase in apprentices from SSG 3 in 1895-9 the number of apprentices from these sources was unresponsive to internal SAE developments of which parents in this group would have had limited knowledge.

d) The intake of SAE apprentices from farming families (SSG 5) followed a similar trend to that of SSG 1 indicating that recruitment from this, predominantly rural, source, was heavily dependent on interpersonal and occupational associations with C.A.'s or others connected with the profession.

e) Among apprentices of lower middle and upper working class parents a different set of factors appear to have been instrumental in explaining their similar trends. Fathers in SSG's 6-8 had many fewer immediate occupational and social connections with C.A.'s until perhaps the 1900s when smaller audits became a more common component of the accountant's business. These parents were however, given their marginal status, highly motivated to the social advance of their sons. Before offspring could enter the professions the educational infrastructure had to become available in order that sons could satisfy



their liberal schooling entry requirements. Among parents in SSG's 1-5 the receipt of a suitable education for entrance to desirable occupations was an accepted and affordable norm for their sons; the lower middle and upper working class parent could make no such assurances for their sons.

It was apparent from the evidence presented in chapter 5 that a secondary education, preferably at a private school was highly desirable for the successful completion of an SAE indenture. The trend in the number of apprentices from SSG's 6-8 can largely be explained by the increasing availability to them of a relatively cheap and high quality secondary education in Edinburgh enabling an increasing supply of sons to satisfy the educational standards of entrance required for a C.A. indenture.

It was from the 1870s that consistently high and increasing numbers of sons derived from SSG's 6-8, the initial upturn commencing earlier according to social status (1870-4 for SSG 6, 1880-4 for SSG 7 and 1885-9 for SSG 8). This occurred at the same time as major changes in the provision of private secondary education in Edinburgh.

The crucial event was the passing of The Endowed Institutions (Scotland) Act of 1869 which permitted the Merchant Company of Edinburgh to apply for an order to alter the terms of the trust deeds of the foundations of the schools under its supervision in order to improve efficiency. This the Merchant Company did in 1870 with the result that two previously minor endowed hospital schools with a restricted intake of foundationers from among impoverished parents opened as low fee, secondary day schools. George Watson's Hospital had 83 boys in 1869, in 1870 as George Watson's College, the school roll stood at 800 and 1722 by 1900. Similarly, Daniel Stewart's Hospital had between 60 and 70 boys during the 1860s which increased to 300 during the

1870s following the conversion to a college, the figure peaked at 890 in 1889-90.

That these schools aimed for and succeeded in attracting the sons of the aspiring lower middle classes of Edinburgh is evidenced by their low fees (£2 per quarter in the early 1870s); the heavy representation of sons from Newington and similar districts, and; the nature of the subjects taught, being comparable with those available at the established, high fee, middle class secondary sector. Before the Endowed Schools Commission of 1875 the Merchant Company claimed that its colleges "have been able to offer to the middle classes of Edinburgh a cheap and good elementary and secondary instruction, of which upwards of 3900 pupils enjoy the benefit." (5) The Commission itself reported that in Edinburgh there now existed ample accommodation for the secondary instruction of the middle classes:

The opening of the Merchant Company Hospital Day Schools had put a good secondary education within the reach of all but the poorest classes. For those who could afford larger fees, there were the High School of Edinburgh, the Edinburgh Academy, and a considerable number of Adventure Schools of good repute. (6)

Although the expansion of Watson's and Stewart's was detrimental to the numbers attending the Academy and other institutions at the high class end of the educational hierarchy, their major impact was not only one of provision but in increasing competition between lower-medium status secondary schools they led to a reduction in fees. (7) By 1893 the Headmaster of Stewart's College reported to the school governors that a diminution in the school roll had been caused by: -

... The opening as a day school of Heriot's Hospital [in 1886] with fees half those charged at Stewart's. He showed that Gillespie's, the Established Church Normal School and the Free Church Normal School had all added three year courses in higher subjects... The opening of Craighall School, now Trinity Academy, at Leith, a school offering free secondary education to university entrance level also hit us hard ... Fees at the Royal High School had been lowered. (8)

With regard to recruitment to the SAE, the availability of an



appropriate education for entrance to an indenture and a successful period of training was increasingly open to the sons of the lower middle and artisan classes of Edinburgh. The gradual expansion of secondary school places and the consequent reduction in fees brought a post elementary education within the reach first of SSG 6 sons, followed by those from SSG 7 and SSG 8. Additionally, the relative decline in the cost of obtaining a good education potentially permitted a diversion of greater resources to the expense of vocational training and preparation of sons.

The impact of the expansion of secondary education in Edinburgh on the recruitment of SSG 6-8 sons to the SAE can be ascertained from the information provided in the following table.

TABLE 7.7  
SAE APPRENTICES 1874-1911 HAVING ATTENDED THE EXPANDING, LOW FEE,  
SECONDARY EDUCATION SECTOR IN EDINBURGH BY SOCIAL ORIGINS  
(WHERE KNOWN) (%)

SSG of Father	Institution and Year of Opening as a Low Fee Secondary School					
	Watson's & Stewart's (1870)	Church Normal Schools (1880)	George Heriot's (1886)	James Gillespie's (1890)	Royal High (1890)	Total
1	9.75	0.0	0.0	0.0	5.88	15.63
2	27.47	0.0	1.33	0.0	4.54	33.34
3	19.75	0.0	1.51	0.0	5.17	26.43
4	27.77	0.0	1.25	1.40	2.81	33.23
5	21.62	0.0	0.0	0.0	0.0	21.62
6	52.74	0.0	8.82	12.69	7.93	82.18
7	43.33	0.88	8.33	7.95	7.95	68.44
8	24.24	4.83	24.07	8.69	6.52	68.35
9	14.28	0.0	33.33	11.11	11.11	69.83
N of Cases	251	4	35	21	29	340

What is evident with regard to recruitment from SSG 6-8 families is that their marginal middle class status acted as a potent motivation for achieving the upward mobility of their sons. From the 1870s the

educational infrastructure was available for the satisfaction and reinforcement of these ambitions. Increasing numbers of sons entered an educational milieu highly geared to the social progress of its pupils to enhance institutional reputations during a period of acute competition between schools. Once obtained, a good secondary education could be utilized to gain entrance to an increasingly visible and relatively attractive career alternative of professional status - chartered accountancy.

f) The expansion of secondary education and reduction in school fees in Edinburgh from the 1870s did not generally bring a post elementary schooling within the reach of the semi and unskilled sections of the local working class (SSG 9). Indeed, the opening of Merchant Company Hospitals and George Heriot's as fee paying day schools reduced places in what had been institutions for the education of poor, deserving boys. Representatives of the Edinburgh Trades Council claimed in 1875 that fees in the Merchant Company colleges were at a level "beyond the power of working men to pay them." (9) Despite this, the low fees at Heriot's in particular, undoubtedly opened doors to the sons of fathers in SSG 9 receiving stable incomes and who were prepared to sacrifice expenditure on alternative items of consumption.

Recruitment to the SAE from semi and unskilled manual origins remained relatively low throughout the 1837-1911 period. Apprentices from these families represent the ability of a few select parents and sons to gain an appropriate education and amass sufficient funds to enter an occupation from which they were occupationally and socially distant. Recruitment was only possible from lower working class families if parents practised considerable restraint particularly in terms of limiting the number of children among whom limited resources



were to be distributed. Alternatively an SSG 9 son could enter the profession through having raised sufficient funds himself by clerking in accountancy or a related occupation beforehand.

Thus far the analysis has been concerned with the impact of occupational expansion and fertility decline on the creation of vacant indentures available to sons from non C.A. social origins. We have essentially been concerned with recruitment to vocational training providing the opportunity for achieving full professional status through membership of the SAE. It was established in chapter 5 that, although qualification to the SAE was attainable by all in varying degrees according to their social origins, a large number of apprentices failed to gain admission and entered alternative occupations that were potentially of lower status than chartered accountancy or their father's vocation.

Excluding 79 original members, 711 apprentices who had undergone an SAE registered indenture were admitted to the SAE between 1855 and 1914. Of these 31 (4.36%) derived from SSG 1 and can be regarded as having been downwardly mobile into the profession. 246 (34.60%) were the sons of SSG 2 fathers and were essentially intergenerationally horizontally mobile so that 434 (61.04%) C.A.'s can be regarded as having been upwardly mobile into the SAE (417 or 58.64% if those whose father's occupations are not known are excluded).

If indentures contracted between 1854 and 1909 only are considered as was necessarily done in the previous analysis of self recruitment capacity, 694 apprentices became C.A.'s (admitted 1858-1914). 41 (5.91%) of these were self recruits leaving 653 members from alternative social origins. 27 (3.89%) were downwardly mobile sons, a further 201 (28.96%) derived from other professions so that 425 (61.24%) can be considered as having been intergenerationally upwardly mobile into

the profession (408 or 58.78% if the father's occupation not known category is excluded).

If the total membership of the SAE is examined, including original members (all admissions 1853-1914), 42 (5.32%) C.A.'s derived from SSG 1, 287 (36.33%) from SSG 2 and 461 (58.35%) from families of below professional social status (441 or 55.82% if the father's occupation unknown category is excluded).

By all these criteria a majority of the SAE membership were upwardly mobile into the profession over the whole period. Figure 7.6 reveals that despite the obstacles to membership, upward mobility into the Edinburgh C.A. profession was subject to long run increase punctuated only by the temporary impact of the recruitment of large numbers of sons from the professional classes following internal status enhancing alterations to the qualification process.

FIGURE 7.6  
SOCIAL MOBILITY INTO THE SAE 1853-1914

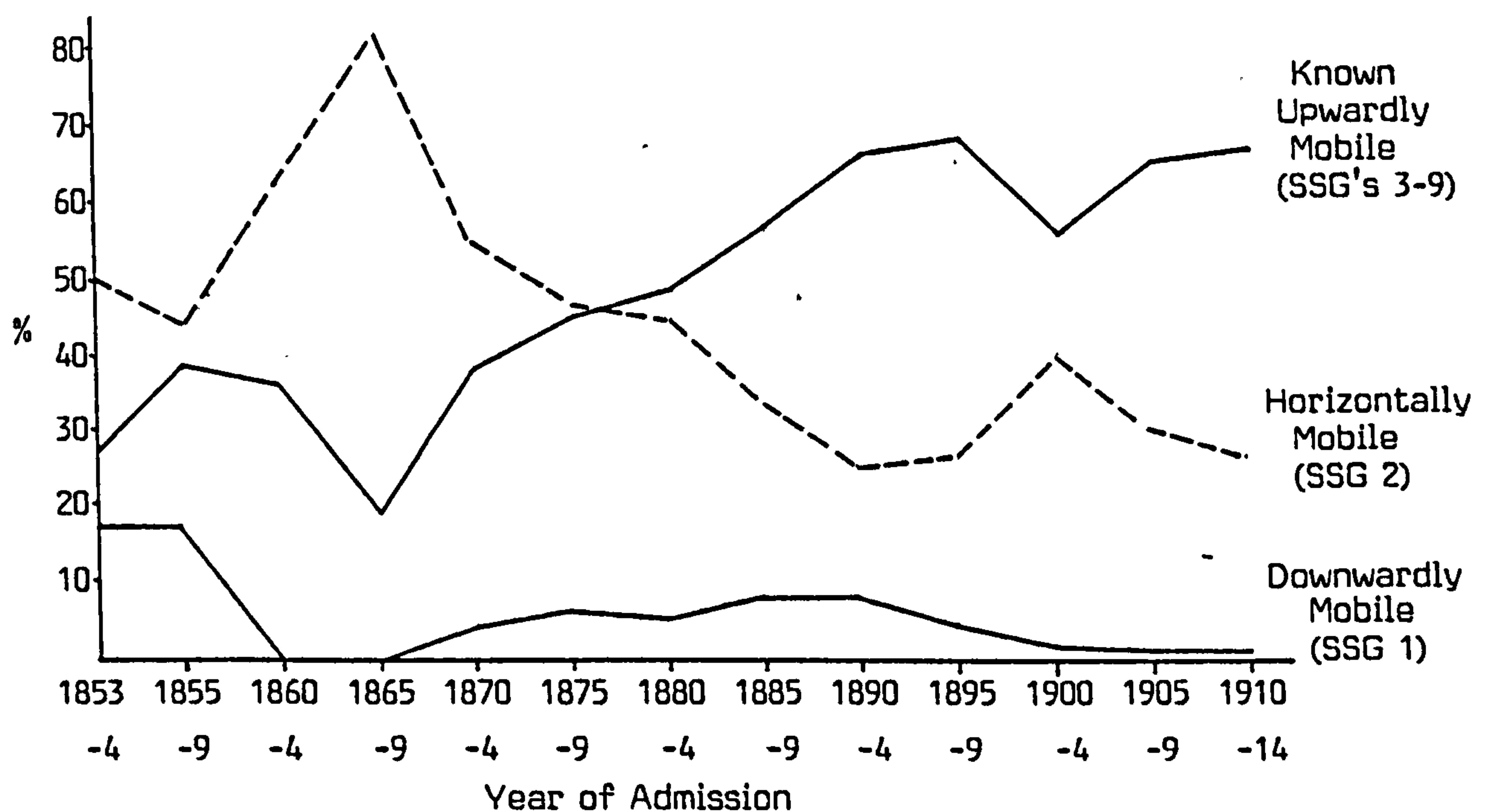


Table 7.8 and Figure 7.7 over attempt to identify more precisely the trends in the social origins of SAE members 1853-1914.



FIGURE 7.7 NUMBER OF SAE MEMBERS FROM VARIOUS SOCIAL ORIGINS

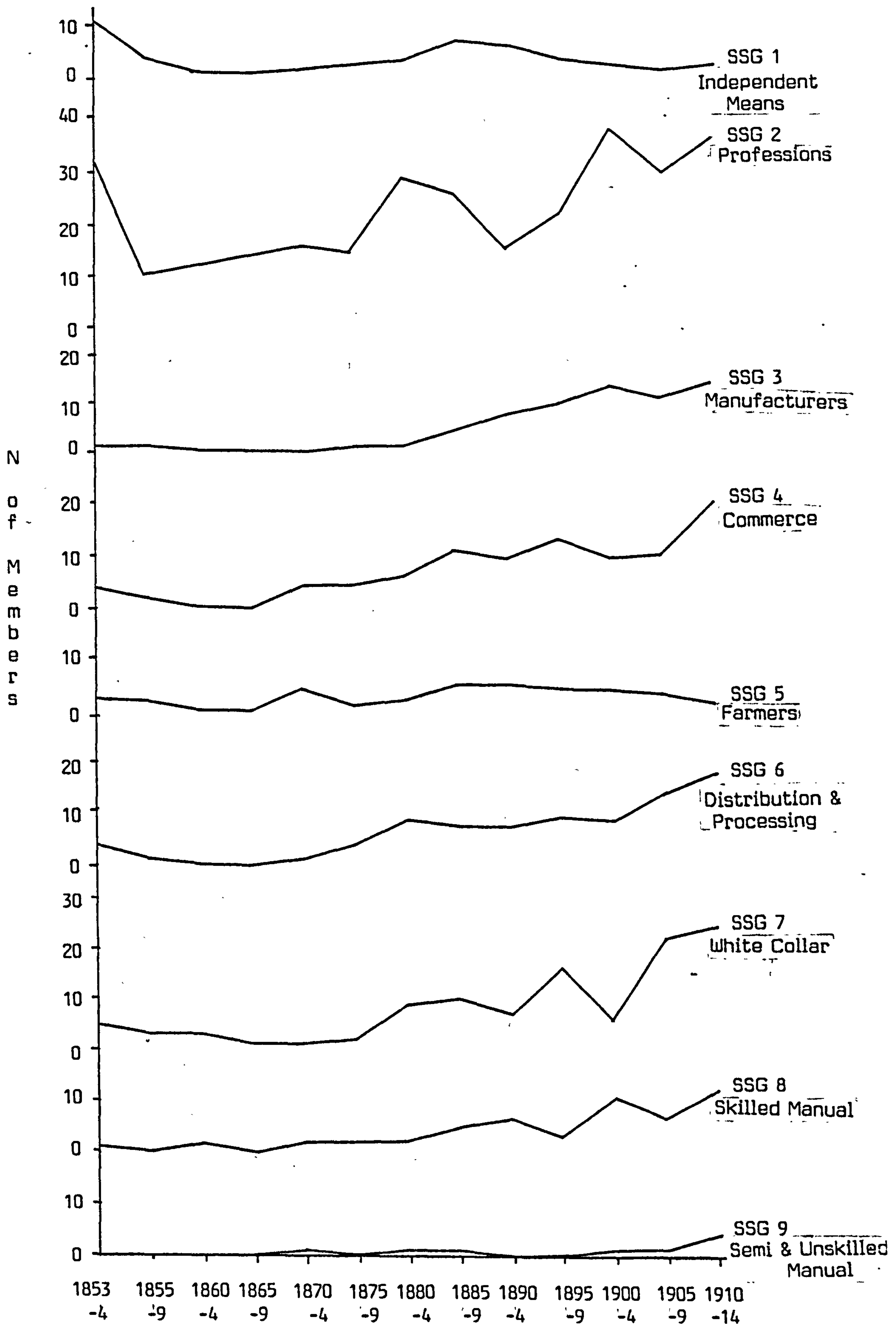


TABLE 7.8

SOCIAL STATUS ORIGINS OF ALL SAE MEMBERS ADMITTED 1853-1914

Year of Admission	% with Father in SSG:										N
	1	2	3	4	5	6	7	8	9	?	
1853-4	17.19	50.00	1.56	6.25	4.69	6.25	7.81	1.56	0.00	4.69	64
1855-9	17.40	43.48	4.35	8.69	8.69	4.35	13.04	0.00	0.00	0.00	23
1860-4	0.00	63.15	0.00	10.53	0.00	0.00	15.79	10.53	0.00	0.00	19
1865-9	0.00	81.25	0.00	12.50	0.00	0.00	6.25	0.00	0.00	0.00	16
1870-4	3.57	53.58	0.00	7.14	14.29	3.57	3.57	7.14	3.57	3.57	28
1875-9	6.67	46.67	3.33	13.33	3.33	13.33	6.67	6.67	0.00	0.00	30
1880-4	4.92	45.90	1.64	9.84	3.27	14.76	14.76	3.27	1.64	0.00	61
1885-9	9.21	32.89	5.26	14.47	6.58	9.21	13.16	6.58	1.32	1.32	76
1890-4	9.52	23.81	11.11	14.29	7.94	11.11	11.11	11.11	0.00	0.00	63
1895-9	3.75	26.25	11.25	16.25	5.00	11.25	20.00	3.75	0.00	2.50	80
1900-4	2.15	39.78	13.98	9.68	4.30	8.60	6.45	11.83	1.08	2.15	93
1905-9	0.99	28.71	9.90	9.90	2.97	13.86	21.79	6.93	0.99	3.96	101
1910-14	1.47	26.47	9.56	14.70	0.74	12.50	17.65	8.82	2.94	5.15	136
1853-1914	5.32	36.33	7.59	11.90	4.30	10.25	13.80	6.84	1.14	2.53	790
N	42	287	60	94	34	81	109	54	9	20	790

The full range of factors determining the ability of apprentices to qualify according to their social origins that were discussed in chapter 5 as well as the influences recently mentioned that encouraged or discouraged recruitment from various sources are apparent. The proportion of Edinburgh C.A.'s deriving from below SSG 5 origins increased from the late 1870s with the greater availability of secondary education and declined during periods when sons of professional men entered the SAE in large numbers or when the standard of GEB examinations became increasingly severe in the 1900s.

If we direct our attention to the occupations followed by apprentices who failed to become C.A.'s only a certain proportion can be regarded as having been upwardly mobile as shown in Table 7.9 over. Forty-one failing apprentices or 19.80% of those whose occupation is known achieved, through entrance to SSG 1 or the traditional professions,

TABLE 7.10

SOCIAL STATUS OF SAE APPRENTICES 1837-1911 FAILING TO ACHIEVE SAE MEMBERSHIP COMPARED TO THAT OF THEIR FATHERS (WHERE OCCUPATION IS KNOWN AND EXCLUDING APPRENTICES WHO FAILED TO QUALIFY DUE TO DEATH OR ILL HEALTH)

SSG of Father	SSG of Son (Failing Apprentice)									
	1	2	3	4	5	6	7	8	9	N
1	8	3	0	2	4	0	5	0	0	22
2	4	19	2	12	9	0	24	1	0	71
3	0	7	7	2	0	0	2	0	0	18
4	1	2	2	5	4	0	6	1	0	21
5	0	4	0	2	5	0	4	0	0	15
6	0	2	0	0	0	0	7	0	0	9
7	0	0	2	0	0	0	14	0	0	16
8	0	1	2	1	2	0	9	2	0	17
9	0	1	0	0	0	0	4	0	0	5
N	13	39	15	24	24	0	75	4	0	194
% Downwardly Mobile	63.63	67.60	22.22	52.38	26.66	77.77	0.00	0.00	0.00	

45.36% of SAE apprentices failing to qualify as C.A.'s suffered a decline in intergenerational social status. Among apprentices from working class origins (SSG's 8-9) who exhibited a high rate of non qualification, failure did not prevent some upward social mobility. An SAE indenture at least permitted such sons to move into non manual occupations particularly clerking. Sons from SSG 1-6 origins who did not become SAE members clearly suffered a greater decline in social status through failing to qualify and enter SSG 2 status as the major alternative employment was to become a non-professional accountant or clerk, both SSG 7 occupations.

Forty-six SAE apprentices not qualifying were known to have been intergenerationally upwardly mobile. If this figure is added to the total 417 apprentices from SSG's 3-9 who did achieve C.A. status having completed an SAE registered indenture commencing 1837-1911



then 463 of all Edinburgh C.A. apprentices or 43.39% are known to have achieved upward intergenerational social mobility, 119 (11.15%) were downwardly mobile and 306 (28.67%) were known to have been horizontally mobile or of static intergenerational social status.

The model of the professional recruitment process considering the impact of occupational expansion and fertility decline provided in the first chapter can thus be repeated as in Figure 7.8 over for the case of Edinburgh C.A.'s.

#### NOTES

1. Abrahamson et al., Stratification and Mobility, pp. 217-8.
2. Banks, Victorian Values, p. 127.
3. Ibid.
4. Quoted in Brightfield, Victorian England in its Novels, vol. 2., p. 60. See J. Tautphoeus, Quits (London, 1857).
5. British Parliamentary Papers, 1875, vol. XXIX (Reports, vol. 1), "Report (third) of the Commissioners appointed to inquire into the Endowed Schools and Hospitals (Scotland)", appendix, p. 21.
6. Ibid., vol. 1, p. 42. See also Anderson, Education and Opportunity in Victorian Scotland, pp. 180-1.
7. See M. Magnusson, The Clackenn and the Slate: the Story of Edinburgh Academy (London, 1974), pp. 210-3.
8. J. Thompson, A History of Daniel Stewart's College 1855-1955 (Edinburgh, 1955), p. 50.
9. British Parliamentary Papers, 1874, vol. XVII (Minutes of Evidence), "Report (second) of the Commissioners appointed to inquire into the Endowed Schools and Hospitals (Scotland)", p. 108.



a higher status than they would otherwise have done should they have become C.A.'s. A further twelve (5.80%) managed to enter an alternative, though slightly lower status profession than Edinburgh chartered accountancy. The remaining 154 unsuccessful apprentices (74.40%) can be regarded as having entered occupations of lower than professional status.

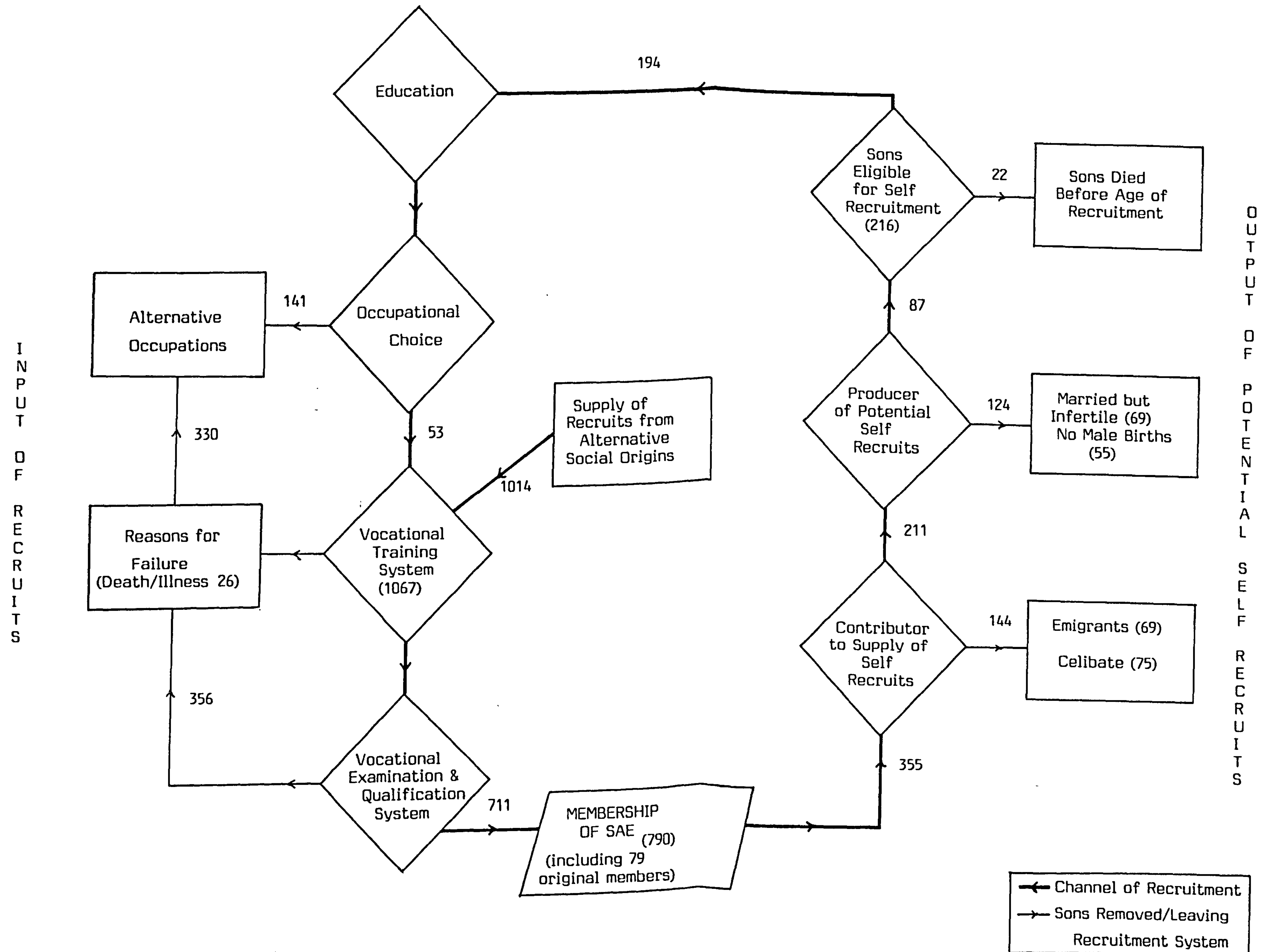
TABLE 7.9  
MAJOR OCCUPATIONS OF SAE APPRENTICES 1837-1911 WHO FAILED TO  
ENTER THE SAE (EXCLUDING APPRENTICES WHO FAILED DUE TO  
DEATH OR ILL HEALTH)

SSG of Apprentice		Occupation of Apprentice	N	% of Known Cases in SSG:
S o c i a l  M o b i l i t y	↑ 1	Independent Means	13	6.28
	2	Law	5	19.33
	2	Religion	5	
	2	Medicine	6	
	2	Defence	10	
	2	Higher Civil Service	2	
	2	ICAEW or Incorporated Accountant	4	
	2	Actuary	3	
	2	Engineer (Civil/Mining)	1	
	2	Artist/Actor	4	
	3	Manufacturing	20	9.66
	4	Banking/Insurance	11	14.00
	4	Stockbroking/Broking	11	
	4	Merchant	7	
	5	Farming	9	11.60
	5	Planting/Ranching	15	
	7	Accountant/Bookkeeper	50	37.20
	7	Agents/Travellers	2	
	7	Clerks/other White Collar	25	
	↓ 8	Craft	4	1.93
	-	Not Known	123	
Total			330	100

The above statistics do not necessarily preclude failing apprentices from being intergenerationally upwardly mobile. Despite their non qualification, they may still have entered occupations of a higher status than those of their fathers. Table 7.10 over throws light on this question.

FIGURE 7.8

MODEL OF RECRUITMENT TO THE SAE 1837-1911 CONSIDERING THE IMPACT OF  
OCCUPATIONAL EXPANSION AND FERTILITY DECLINE



## VIII Conclusion

From an investigation of the impact of occupational expansion and fertility decline on recruitment to the Edinburgh C.A. profession between 1853-1914 the following conclusions may be arrived at.

1) Occupational expansion and fertility decline did ensure the availability of vacant statuses to upwardly mobile sons from social origins of below professional status.

a) That occupational growth derived primarily from social pressures on parents to enter sons into the professions due to contemporary evaluations of the inferior status attached to their own occupations in commerce, manufacturing and trade which produced aspirations to improve intergenerational status.

The expansion of middle class education during the nineteenth century permitted the entrance of sons from these secondary social origins to schools that prepared and encouraged pupils to enter the professions. There consequently existed a large number of potential recruits to the professions highly motivated, and expecting, to satisfy their parents' ambitions.

The resultant supply of sons was permitted to enter professional training systems as the demand for occupational services placed only very generalized, long term limits on levels of recruitment. The professions, particularly the 'new' professions, had compelling reasons for not imposing restrictions to the expansion of their membership, these included: the assertion of occupational presence and status; adequate financial resources; and, attempts (in the unregulated professions) to secure a monopoly of business and exclude the unqualified competitor. The necessary imposition of increasingly complex tests of the academic abilities of recruits in order to assert 'learned' professional status during the later nineteenth century meant that large numbers of



sons had to be attracted to the profession as an unknown proportion would not succeed in passing through the systems of vocational qualification.

Such institutional changes designed to improve professional status did however, increase the supply of recruits particularly from professional origins - parents in this social group were uniquely conscious of the importance of entering their sons into vocations that could claim 'learned' standing.

b) Fertility decline in the marriages of professional men was intimately associated with the status of their vocation and the state of competition for business among practitioners as well as the opportunities it offered for family status improvement through the self recruitment of any sons born. These factors determined the level of self recruitment and the availability of vacant statuses to the sons of alternative social origins.

2) The precise social sources of those recruits who succeeded in occupying vacant statuses was determined by:

a) The absence of a sophisticated infrastructure during the nineteenth century for the provision of vocational advice. This ensured that career decision making was greatly influenced by parents and their status priorities. The range of occupations from which choices were made was a function primarily of parental 'connections' with those occupied in the various alternatives. Those parents and sons outwith the occupational and social milieu of the practitioners of a profession had limited access to information concerning it as a possible career option. This, and the limited role that schools played in the career determination process, effectively restricted the social origins of the pool of recruits aspiring to enter and financially able to enter particular vocations.



b) The ability and motivation to enter the system of vocational preparation and to successfully complete a professional training. This varied according to the social origins of recruits.

i) Among sons deriving from the upper half of the status hierarchy (independent means, professions, manufacturing, commerce and farming) this ability and motivation depended on the relative attractions of entering the profession which was influenced by: changes in its occupational and social status; the financial benefits to be gained by membership of its organization; whether training was regarded as the prelude to entering the profession or a preparation for the improved management of the family estate, business or farm; and, the extent to which entry to professional training would utilize and justify expenditure on the costly education received by sons.

ii) Among sons from the lower middle and working classes (shopkeepers, clerks, artisans and labourers) for whom entrance to the professions constituted mobility over a long social distance; a different set of factors were more important: residence in a locality acutely conscious of social status divisions ensuring a high degree of motivation to secure intergenerational upward mobility; considerable foresight and long term planning to permit the realization of objectives by restricting expenditure, particularly on a large family in order to allow sufficient resources to be allocated to vocational entrance costs of a few or a single son; an adequate, affordable secondary education had to be available to enter professional training and to succeed in the increasingly sophisticated and rigorous tests of academic ability introduced by the professions.

These conditions ensured that all but a very small minority of sons from the labouring classes could succeed in entering the system of professional training and achieve full membership of a profession.

3) The above circumstances imply that during the 1850-1914 period long distance upward social mobility into the professions varied according to the characteristics of particular geographical locations.

a) Occupational Structure: the presence of a large and varied professional class increased local knowledge of the range of career alternatives and the procedure and cost of entering sons into them. Parents who were geographically remote from the major population centres (in rural areas and small towns) were at a disadvantage in being aware of all but the established or traditional professions as career options for their sons.

b) Social Structure: a complex gradation of occupational status rankings and a populace highly conscious of social placement tended to provide great inducement to achieving social advancement through the entrance of sons into the professions. Centres where the major social divide was conceived as being between the working and middle classes implied less motivation to ensure social mobility over the great impenetrable class barrier.

c) Educational Provision: the availability of a suitable, low cost, post elementary schooling was vital. Not only was entrance to the professions increasingly based on academic testing, attendance at secondary schools also tended to reinforce ambitions for social advancement among parents and sons. Such an education was likely to have been available only where considerable public demand increased provision and competition among schools.

## Appendix A

### Occupational and Status Group Classification

The problem of occupational classification is common to all studies of social stratification. Particularly, in a mobility-orientated project it is vital to be able to assess definable social movement and measure the extent of social circulation.

It was apparent during the research stage of this thesis that the great majority of occupational titles to be analysed were, in broad terms, middle class ones. A simple breakdown on the basis of social class or in terms of the Registrar General's classification was clearly inappropriate and would only serve to produce a huge amorphous, undifferentiated group in its middle sections and an extremely low frequency of manual occupations.

The precise classification adopted had to be based upon the nature, objectives, period and, location of the study.

As a social mobility investigation a number of distinctive and hierarchically ordered macro-status groups had to be identified. In order to study more intensive issues such as the importance of occupational connections in the career decision making process, and in discovering minor status distinctions within the professions, for example, a micro-orientated breakdown reflecting similar occupations was necessary. The classification essentially, had to be flexible in order that minor occupational divisions could be aggregated into major status groups as required. Additionally, the classification adopted had to reflect the status distinctions conceived by contemporaries in the major location of the study, Edinburgh, during the nineteenth and early twentieth centuries.

It was decided therefore, initially to code related occupations



together in minor groups which were then aggregated and also coded according to their position in the major social status hierarchy. (1) For example, bakers, pastry bakers and confectioners were classified under a minor group of 'bakers' which was then included in the major social status group of 'distribution and processing'. Similarly, M.D.'s, G.P.'s, physicians, surgeons, army and navy medical officers and dentists were classified in the occupational sub-group 'medicine' of the 'professions' status group.

The formation of principally middle class occupational titles into status groups reflecting the prestige ascribed to them by the local population is a difficult enough exercise for modern sociological studies. Historical investigations do not have the benefit of conducting interviews and constructing occupational ranking orders. We have to rely on contemporary impressionistic (often highly subjective) and qualitative evidence concerning the major social status divisions of a locality and utilize available quantitative indicators to support assertions and value judgements.

In attempting to construct a social status classification it is initially essential to assess what were the determinants of social prestige and standing. Clearly, a whole range of contributory factors mainly relating to consumption are potentially relevant: the nature of the individual's occupation, the income derived from it and the source of that income; type, size, and district of residence as well as the standard of comfort and acquisitions of the household; education; and, membership of organizations. Recent studies have revealed that in modern industrial societies some of these factors are of greater importance than others in determining ascribed status. (2) In descending order of significance, the most important indices are said to be: occupation, source of income, house type, and, dwelling area. In the



construction of an "index of status characteristics", these factors were weighted 4, 3, 3, 2 respectively by Warner (3) for the United States during the 1940s as four simple characteristics upon which to evaluate social status. It appears reasonable to base our status classification on an examination of these prestige-determining criteria using available historical sources. This would seem to be a valid procedure given the results of recent American research which suggests that the relative importance of the determinants of prestige appear to alter little over time and between different industrial societies. (4) Treiman in 1977 observed that: "Whatever prestige data are available for two or more periods, the prestige hierarchy appears to be virtually unchanged." (5)

We will proceed to identify the major social status divisions of nineteenth and early twentieth century Edinburgh firstly by examining the most important determinant, the prestige of the individual's occupation.

#### 1) Occupational Status

The status divisions within Edinburgh society during our period were particularly complex. James Bone noted in 1911 that: "One hears that the divisions and cross-divisions in Edinburgh society are more difficult to follow than elsewhere." (6) Occupational distinctions were minute in a city with a relatively small industrial base. "Our beautiful Modern Athens", claimed Heiton in 1861, "is in a swarm of castes, worse than ever was old Egypt or is modern Hindustan." (7) There were between ten and twelve "well defined castes in our city, from the titular Lord to the Applewoman." (8)

A series of occupational schisms had been present during the eighteenth century; what commentators such as Heiton and Cockburn observed was that the distinctions between the strata were becoming more intense and acute during the nineteenth century. (9) In the

eighteenth century, within the confines of the 'old town', all ranks and orders were regarded as having been socially integrated, necessarily due to their close geographical proximity to one another. The construction of the 'new town' during the early nineteenth century and the movement to London of the literary and intellectual foci ensured the movement out of the 'old Town' of the resident gentry and middle orders. Social divisions were also exaggerated by the increasing dichotomy between landed and commercial wealth, between professions and trade, and by the increasing significance of material consumption and wealth accumulation in status acquisition.

Consequently, claimed Heiton, "There is war among the castes, but it is a war which increases them, hardens them and vexes them." (10)

The major occupational status divisions discernable from Heiton and similar sources and which appear as suitable for our purposes were the following.

#### 1) Independent Means

The nobility, gentry and others whose wealth was based on land ownership or similar independence from the means of their income were at the head of the Edinburgh and Scottish status hierarchy. Vestiges of the old resident aristocracy in the capital remained during the nineteenth century. There was a constant presence of resident or semi-resident gentry in the city. According to Bone, Edinburgh contained "per acre and per mile, more baronets, K.C.B.'s, knights and people in Who's Who than any other city outside Westminster." (11)

#### 2) The Professions

The traditional professions were particularly associated and connected with Edinburgh landed society. Together, the nobility, gentry, the law, the college, the Church and medicine formed, during the late eighteenth century, a "local aristocracy" according to Cockburn. (12)



The most dominant group of professionals in terms of wealth and prestige during our period were the lawyers. The higher echelons of the legal profession were closely integrated with the landed interest through marriage, recruitment and business. Within this occupational group was a series of hierarchical gradations ranging from the advocate at the top followed by the W.S., the S.S.C. and the solicitor at the bottom. Similar divisions existed among the clerics between the Established Church, the Free, the United Presbyterian and the smaller sects. (13) Likewise, physicians were ranked above surgeons. The teaching professions assumed a higher standing in Edinburgh due to the eminence of the university and local public schools. Other professional men could expect a higher standing in the capital than elsewhere: "There are only two places in Britain, an eminent architect from the west once remarked, where they know how to treat an architect- London and Edinburgh. In Glasgow they treat you like a damn clerk of the works." (14)

Civil and mining engineers, administrators and executives in the home and foreign civil service as well as armed forces officers were also included in this group. Scientists, the majority of artists and authors who again assumed a relatively high status in Edinburgh due to the eminence of certain of their predecessors and the general standing of professional men in the city, were also classified in this group.

### 3) Manufacturers

Given their comparative numerical insignificance in Edinburgh, manufacturers receive only cursory mention by contemporary commentators of the local social structure. Heiton included some Edinburgh manufacturing families under his classification of merchants. Indeed, many appear to have conceived that manufacturing and commerce



were indistinguishable in a city where the latter was more prevalent. In order to accomodate for this and because the data suggested that their experiences were often similar, manufacturers and commercial men have been amalgamated in certain parts of the study. A separate status group of owners and managers of substantial manufacturing concerns was however deemed necessary due to the apparent wealth of manufacturers discovered in the study compared to that of those in commercial occupations (as shown later in Tables A.2-3 and A.4-6) and because of the number of recruits from manufacturing origins whose families resided outwith Edinburgh. Few would deny, for example the social standing of the Glasgow engineer or the Dundee jute manufacturer compared to the local merchant in these industrial centres.

By the late nineteenth century Edinburgh and its environs too had a small class of wealthy manufacturers who owned or managed large scale concerns in brewing, paper, and india rubber production. Despite their wealth however, these stood below the professional in the social scale mainly due <sup>to</sup> their income being derived from 'profits'. Though occupationally and socially distinct from the professional, manufacturers were of higher local standing than commercial men. Their greater wealth permitted manufacturers to assert and institutionalize their status through connecting themselves with landed and professional society by marriage, estate purchase and through acts of municipal altruism and benevolence.

Of the manufacturing families of Edinburgh who produced sons entering chartered accountancy the following can be noted. The Ushers, brewers gave the city £100,000 in 1896 to build the Usher Hall; the McEwans, brewers and M.P.'s built the McEwan Hall at a cost of £115,000 and presented it to the University of Edinburgh; generations of Cowans, paper manufacturers, were parliamentary representatives for the city.

#### 4) Commerce

This group contains merchants, bankers, insurance officials, dealers and brokers. According to Heiton: The Merchants -not great with us- stand between the Professionals and the Shopkeepers." (15)

Most bankers and insurance officers were of greater standing than merchants due to Edinburgh being the centre of Scottish banking and insurance yet despite the dazzling salaries paid to their managers they, like merchants were tainted by the business and money handling tag. The merchants of Edinburgh claimed Heiton, despite their corporate organization, dominance of local politics and gentlemanly presumptions: "However rich they may be, are overshadowed by many castes". (16)

#### 5) Farmers

It is particularly difficult to accomodate farmers in an occupational status hierachy that is essentially urban orientated. Farmers, planters and market gardeners assume as great a standing in rural society as the manufacturer in the city: "The Lothian farmer was a very definite figure; canny and competent, a professional farmer, a keen businessman, a man of substance, influential and respected in local society." (17)

In terms of the major determinant of occupational status however, the wealth that accrues from it, farmers appearing in this study were by all indicators on a lower prestige level than the urban manufacturing and commercial groups. Their standing also suffered from the manual connotations of farming and the fact that few owned the land that was the source of their income.

#### 6) Distribution and Processing

Individuals with occupations in this status group can be difficult to distinguish from certain merchants. Their concerns were however on a smaller scale and characterized mainly by shopkeeping and a dependence upon those in higher strata for the major component



of their clientele. Included are a great range of retailers from grocers, drapers and tobacconists to those preparing and selling their products such as bakers and butchers as well as similar services such as hotel-keepers, publicans and cab proprietors.

#### 7) White Collar

This is a group of clerks, non professional accountants, bookkeepers, cashiers, travellers and minor agents. They are distinguished from those below by the non-manual nature of their employment despite the possibility of lower income. Included are a gradation of occupational statuses from the cashier, the salesman and the traveller within, for example, a retail establishment.

#### 8) Skilled Manual

This group comprises of artisans and makers in relatively small workshops. Again, they are largely in the service of groups one to six above them and were heavily dependent on their patronage. They are distinguished from groups six and seven by the essentially manual nature of their work tasks and from nine by their greater skill and employer or self employed status. According to Heiton the shopkeepers "expel the Tradesmen, who erects a nez re-trousse against the labourers." (18) Examples in this group include: tailors, shoemakers, cabinetmakers, gunmakers and printers. (19)

#### 9) Semi and Unskilled Labour

This group comprises manual labourers and workers employed by others and waged including domestic servants.

Having outlined the proposed nine fold social status groups and their ordering according to contemporary evaluations of occupational prestige, the validity of this classification will now be tested according to quantitative indicators of social status. The major sources utilized here are the occupations of Edinburgh C.A.'s and apprentice's fathers



as compared to information concerning the household structure and residence from census schedules. The occupations and census data used is that closest to the age at which the son became an SAE apprentice which roughly corresponds to the stage at which the father experienced maximum earning capacity and occupational status.

The frequency distribution of the 1146 C.A.'s and C.A. apprentice's fathers or guardians enumerated in the study by occupational status group is outlined in Table A.1 below.

TABLE A.1

Occupational Status Group of Father or Guardian		N of Cases
1	Independent Means	67
2	Professions	416
3	Manufacturers	86
4	Commerce	134
5	Farmers	56
6	Distribution and Processing	105
7	White Collar	141
8	Skilled Manual	79
9	Semi and Unskilled Manual	17
	Not Known	45
Total		1146

## 2) Source of Income and Employment Status

Source of income has been claimed to be an equally good or better determinant of social status than amount of income. (20) This is especially advantageous for historical analysis as the latter is difficult to determine for individual occupations and practitioners. The source of income which, during our period offered greatest status rewards was inherited wealth, especially that derived from the inheritance of land:

... Land is the real root and nucleus of the aristocratic caste, retaining, in its wonderful influence on the sentiments of the proprietors as on the regards of the public, its perfect independence of the means by which it is acquired. (21)

Similarly, income derived from wealth created within one's own lifetime was a next best, in the form of returns on investments and annuities both of which, like inherited wealth, secured independence from employment. The professional's fee paid for learned services and advice was regarded with more respect than the profits of business and trade while salary implied the status of employee and dependence. At the bottom of the source of income hierarchy was the wage paid for labour. Table A.2 shows that the occupational status grouping adopted above reflects the major perceived status divisions on the basis of income source and employment status.

TABLE A.2

Occupational Status Group	Source of Income	Employment Status of Majority in Group	Mean Employed if Given in Census*
1 Independent Means	Inherited/Earned Wealth	Independent	19.5 (5)
2 Professions	Fee/Salary	Employer/Self Employed	5.0 (1)
3 Manufacturers	Profits	Employer	140.7 (15)
4 Commerce	Profits/Salary	Employer	15.1 (8)
5 Farmers	Profits	Employer	15.7 (28)
6 Distribution+ Processing	Profits	Employer/Self Employed	15.6 (18)
7 White Collar	Salary	Employee	0 (0)
8 Skilled Manual	Profits/Wages	Employer/Self Employed	22.4 (10)
9 Semi + Unskilled Labour	Wages	Employee	0 (0)

\* The 1891 census provides the employment status of individuals, this and 1841-81 censuses also often listed number of hands employed with the occupation of the individual.

### 3) Type of Residence

The best historical indicator available of the standard of the individual's housing is the information provided by the censuses from 1861 concerning the number of windowed rooms of the household. This can be taken as a proxy indicator of house size. The following table

illustrates that the occupational status classification correlates closely with the number of windowed rooms.

TABLE A.3  
MEAN NUMBER OF WINDOWED ROOMS IN THE TOTAL HOUSEHOLDS  
ENUMERATED IN 1861-91 CENSUSES BY OCCUPATIONAL STATUS GROUP OF  
SAE APPRENTICE'S FATHERS OR GUARDIANS

Occupational Status Group of Father or Guardian	Total Cases Where Information Available	Mean Number of Windowed Rooms
1 Independent Means	73	17.05
2 Professions	515	13.73
3 Manufacturers	99	14.57
4 Commerce	170	12.53
5 Farmers	59	10.59
6 Distribution + Processing	137	8.24
7 White Collar	150	6.72
8 Skilled Manual	88	6.94
9 Semi + Unskilled Manual	24	4.04

#### 4) Residential Area

Most towns and cities can be divided into districts of high and low prestige, certain areas are considered more desirable than others as indicated for example, by property evaluations. A comparison of occupational status and residential area was made possible for Edinburgh by utilizing information concerning the registration district in which a C.A. apprentice's family lived in.

Fortunately, during the second half of the nineteenth century and early twentieth, the five registration districts of Edinburgh encompassed and generally reflected the major divisions of ecological area status. The major spatial status divide was between the old and the new town districts. The west side of the former (St George registration district) was considered more desirable than the east (St Andrews). Increasingly favoured were the villas and suburban districts of the south, in Morningside, Braid and Newington (Newington registration



district). The least desirable residences were those of the old town, the worst being in the east side (Canongate) while those of the west (St Giles) were only marginally more attractive for the inclusion of some respectable middle class residences in George Square and Laurieston.

This five fold division of the city according to residential desirability is lent some support by the work of G. Gordon. (22) He considered that on the basis of valuation rolls in 1855-6 and 1914-15 that there were five grades of residences in Edinburgh. It is clear that Gordon's grading corresponds generally with the registration district hierarchy. Most of his Grade 1 residences were located in St George registration district, the majority of Grade 2 were located in St Andrews, most of Grade 3 were in Newington and most Grade 4 and 5 residences appeared in the St Giles and Canongate districts. Table A.4 shows that standards of housing and the income of inhabitants was distributed according to the above grading.

TABLE A.4

MEAN NUMBER OF WINDOWED ROOMS AND DOMESTIC SERVANTS IN THE HOUSEHOLDS OF C.A.'S AND C.A. APPRENTICE'S FATHERS OR GUARDIANS BY REGISTRATION DISTRICTS OF EDINBURGH

Registration District	Mean Windowed Rooms (1861-91)	Mean Domestic Servants (1841-91)
Grade 1: St George	13.86 (265)	3.16 (279)
Grade 2: St Andrews	11.36 (290)	2.17 (311)
Grade 3: Newington	10.59 (351)	1.72 (355)
Grade 4: St Giles	7.85 (48)	1.33 (51)
Grade 5: Canongate	7.84 (13)	1.07 (13)

Table A.5 over shows further that with the exception of groups with a small numbers of cases (such as 8 and 9), those of higher occupational status tended to live in the most desirable districts of the city. 78.26% of fathers contained in the independent income group who resided in Edinburgh, lived in the new town as did 66.07%

of those in the professions compared to between 28.57% and 48.81% of those in occupational groups 3 to 7. The majority of the latter resided in middle grade Newington. The relatively high numbers of working class fathers residing in the higher grade areas does not imply that these lived in spacious or desirable residences; the figures reflect the inclusion of some inferior housing in the registration districts and the employment of groups 8 and 9 in districts close to their clientele (artisans), or, within the households of higher status employers (domestic servants).

TABLE A.5

% OF C.A.'S AND C.A. APPRENTICE'S FATHERS OR GUARDIANS RESIDING IN THE REGISTRATION DISTRICTS OF EDINBURGH GRADED ACCORDING TO DESIRABILITY BY OCCUPATIONAL STATUS GROUP

Occupational Status Group	Graded Registration District					N of Cases
	1 St George	2 St Andrew	3 Newington	4 St Giles	5 Canongate	
1	30.43	47.83	17.39	4.35	0	23
2	40.36	25.71	30.72	2.50	0.71	280
3	17.65	21.57	54.90	0	5.88	51
4	19.05	29.76	47.62	3.57	0	84
5	23.81	4.76	61.90	9.52	0	21
6	13.11	22.95	50.82	9.84	3.28	61
7	16.67	23.53	54.90	2.94	1.96	102
8	19.23	28.84	36.54	11.54	3.85	52
9	20.00	50.00	20.00	0	10.00	10
Not Known	16.67	22.22	61.11	0	0	18

#### 5) Level of Income and Consumption

The information amassed for this study permits us to test the validity of the hierarchy of occupational status groups against a further quantitative variable: one that was a particularly significant indicator of family income, comfort and consumption and of general social standing, the number of domestic servants employed in the household. Table A.6 would appear to further confirm the usefulness of

the classification adopted.

TABLE A.6

MEAN NUMBER OF DOMESTIC SERVANTS IN THE HOUSEHOLDS ENUMERATED  
IN 1841-91 CENSUSES BY OCCUPATIONAL STATUS GROUP OF C.A.'S OR C.A.  
APPRENTICE'S FATHERS OR GUARDIANS

Occupational Status Group of Father or Guardian	Total Cases Where Information Available	Mean Number of Domestic Servants
1 Independent Means	83	3.84
2 Professions	555	2.96
3 Manufacturers	101	2.79
4 Commerce	175	2.39
5 Farmers	68	1.63
6 Distribution + Processing	146	1.06
7 White Collar	158	0.70
8 Skilled Manual	88	0.84
9 Semi + Unskilled Manual	23	0.00

### Conclusions

It would appear that the OCCUPATIONAL status divisions and hierarchy derived from contemporary impressionistic sources were largely valid and were also a reasonably accurate description of SOCIAL status groups. There was a definite relationship between occupational status and other indicators of social prestige. It can therefore be asserted with some degree of confidence that occupational standing was a reliable indicator of general social status and that the Social Status Group (SSG) classification adopted in this study is a reasonably precise division and ordering of the nineteenth and early twentieth century social structure of Edinburgh by social status. Consequently, it forms a usable measure of the distance of social movement.



## NOTES

1. The coding of related occupations into minor groups was greatly assisted and based on a classification of middle class occupational titles by Dr. R. J. Morris which was slightly modified according to the nature and location of this study. See R. J. Morris, "The Leeds Middle Class, 1820-1850", end-of-grant report to the SSRC, 1983 (Grant no. b/00/24/003/1). R. J. Morris, "Property Titles and the use of British Urban Poll Books for Social Analysis", Urban History Yearbook (1983).
2. See, for example: W. Lloyd Warner, Social Class in America: The Evaluation of Status (New York, 1960). D. J. Treiman, Occupational Prestige in Comparative Perspective (New York, 1977). Kahl, The American Class Structure. J. H. Goldthorpe and K. Hope, The Social Grading of Occupations: A New Approach and Scale (Oxford, 1974).
3. Warner, Social Class in America.
4. See R. W. Hodge, D. Treiman and P. H. Rossi, "A Comparative Study of Occupational Prestige" in Bendix and Lipset, Class, Status and Power. Idem, "Occupational Prestige in the U.S.", American Journal of Sociology 70 (1964).
5. Treiman, Occupational Prestige in Comparative Perspective, p. 74.
6. Bone, Edinburgh Revisited, p. 251.
7. Heiton, The Castes of Edinburgh, p.1.
8. Ibid., p. 6.
9. H. T. Cockburn, The Journal of Henry Cockburn being a Continuation of the Memorials of His Time (Edinburgh, 1874 ed.).
10. Heiton, The Castes of Edinburgh, p. 6.
11. Bone, Edinburgh Revisited, p. 241.
12. Cockburn, The Journal of Henry Cockburn, vol. 2., pp. 194-201.
13. see Heiton, The Castes of Edinburgh, p. 6. and p. 138.
14. Bone, Edinburgh Revisited, p. 232.
15. Heiton, The Castes of Edinburgh, p. 7.
16. Ibid., p. 281.
17. L. J. Saunders, Scottish Democracy, 1815-40: The Social and Intellectual Background (Edinburgh, 1950), p. 38.
18. Heiton, The Castes of Edinburgh, p. 17.
19. Most of those included in this group are studied in Gray, The Labour Aristocracy in Victorian Edinburgh.
20. See Warner, Social Class in America, p. 139.
21. Heiton, The Castes of Edinburgh, p. 25.
22. G. Gordon, "The Status Areas of Edinburgh: A Historical Analysis", (Ph.D. dissertation, University of Edinburgh, 1971).

## Appendix B

### Classification of Schools Attended by SAE Apprentices

Information concerning the educational institutions attended by SAE apprentices had to be classified according to school type and location. 345 individual educational titles were collected and these required ordering into manageable groups for analysis.

The location of each school if this was not obvious from its title was derived from gazetteers and educational directories.

Classification of schools by their type was centred around information concerning the status of each in 1880 as derived from these sources:

a) For Scotland the 1880 Report on School Supply (1). This provided information concerning the status (elementary/secondary or public/private) of each institution.

b) For England and Wales the Educational Year-Book, 1881 was consulted. This provided comprehensive information relating to the major secondary schools (their type, size and fees) beyond those listed in the Public Schools Year-Book. (2)

For schools that closed before 1880 or opened subsequently:

c) The 1875 Return Respecting Secondary Schools in the twelve Parliamentary Burghs of Scotland. This provided information for some pre-1880 schools, particularly those in Edinburgh (the major centre of SAE apprentice's education) run by private individuals which frequently suffered only a short existence. (3)

d) After 1880 a major problem was to determine which schools were to be classed as public/board schools and which were private; many of the latter were eventually taken over by the school boards. The 1897 Report on School Supply (Scotland) provided lists of the board



schools as did a similar series of reports for England and Wales in 1906. (4)

On the basis of these sources the following classification was adopted.

#### A) SCOTTISH SCHOOLS

1) High Class Public Schools: these provided a secondary education and were supervised by the school boards from the Education (Scotland) Act 1872. Instruction was provided beyond reading, writing and arithmetic in the classic and 'modern' subjects. Examples attended by SAE apprentices included the Royal High School of Edinburgh (fees £12.8.2. per annum in 1875), Stirling High School (£3.1.6.) and Dumfries Academy (£1.10.0).

2) High Class Private Schools: secondary schools run by private institutions or individuals and financed by endowments, fees and subscriptions. These exhibited considerable variation in the emphasis placed on the classical or modern side and in their status and fees. For instance between the Edinburgh Academy (£16 per annum in 1875), Newington Academy (£6) and Hart's Private School (£1.10.0) in Edinburgh.

3) Technical Schools or Colleges: for example Heriot-Watt College.

4) Public (Board) or Parish Schools: provided elementary instruction, for example, Kirkwall Burgh School, Kelso Parish School, Canonmills School (Edinburgh). Fees varied though were generally around £1-2 during the late 1870s.

5) State Aided Elementary Schools: examples attended by SAE apprentices include Bathgate Academy, Edinburgh Free Church Training College, Dr. Bell's School (Edinburgh).

6) Private Elementary Schools: for example the United Industrial School (Edinburgh), Dr. Begbie's School.



## B) ENGLISH AND WELSH SCHOOLS

1) The Nine Great Public Schools: of the Public Schools Commission of which SAE apprentices attended Harrow, Eton, Winchester, Charterhouse and Rugby. Characterized by their high status and high fees.

2) Other Upper Class Schools: secondary, proprietary and more recently founded than (1) above though close to them in status. Fees ranged from fifteen to thirty guineas a year in 1881. For example, Repton, Leamington and Haileybury.

3) Grammar, Cathedral, Middle Class and County Schools: a large group of secondary schools including London Company Schools such as Gresham's and Tonbridge; non-endowed grammar and cathedral schools of three grades:

i) First Grade - offered a classical education at a minimum fee of £10 per annum; scholars left the school aged nineteen. Lancaster Grammar School is an example.

ii) Second Grade - provided a classical and modern curriculum for a minimum fee of £5, for under seventeen year olds. Sedburgh is an example attended by an SAE apprentice.

iii) Third Grade - secondary instruction primarily in modern subjects provided for a minimum of £3 up to the age of 15 years, for example the City of London School.

Middle class and county schools such as Hereford County School and Norfolk County School were included in this group due to their comparable status and range of fees to grammar and cathedral schools.

4) Other Private Secondary: includes denominational schools (Leys College), foundations for the sons of professional men (Epsom College catered for the sons of doctors).

5) Professional and Scientific Institutions: such as Woolwich and Sandhurst.

6) Public (Board) Elementary: Eccles Public School and Hertford Board School for instance.

7) Private or Voluntary Elementary: such as Wimbledon School, Culmington School.

### C) OTHER

1) Foreign Institutions: a few apprentices received some of their education overseas, in France (College Chaptal, Paris), Germany (Royal Gymnasium, Dresden), Switzerland (Ecole Cantonal, Lausanne), Russia, South Africa, India (Bishop Cotton's School, Punjab) and Canada (Winnipeg Public School).

2) Non Institutional Private Education: received at home, instruction by parents or private tutors.

For the purposes of data analysis each school was coded according to its geographical location, type in the above classification, its estimated annual fees (where available) and was provided with an individual identification number. The school and educational titles were then sorted alphabetically and by location to identify any duplication. For instance, some schools changed their names though their structure remained unaltered while others were known by their address or by their owner/headmaster (Southern Academy in Edinburgh was often referred to as Park Place Academy; Morningside College was also called Mr. Baillie's School).

### School Fees

In order to apply a uniform standard and indicator of school type and status, information concerning fees was collected for as close as possible to 1875-81. The Educational Year-Book provided considerable detail relating to the fees of many secondary schools (mainly English). The 1875 Return respecting secondary and high class schools provided

comprehensive information for the twelve Scottish burghs. Fearon's estimates for 1877 given in Anderson Education and Opportunity in Victorian Scotland as well as works relating to individual Edinburgh schools also proved to be of assistance. (5)

It should be noted that statistics of school fee levels are subject to approximation which limit their use and renders it extremely difficult to estimate the precise expense of schooling for each apprentice. Average school fee figures provided in published sources can hide considerable variations in individual schooling costs according to:

a) The number of subjects or classes taken by the scholar. In many Scottish schools especially, fees were paid not by term or session but by attendance at individual classes.

b) Age and whether in the junior/lower department of the school or the senior/upper.

c) Whether the scholar was a boarder or day boy. Fearon estimated that the cost of lodgings was £25-40 per year in 1877. (6)

d) Whether the scholar was in receipt of an award, bursary or scholarship.



## NOTES

1. British Parliamentary Papers, 1880, vol. LV, "Return showing by counties for each School District in Scotland, Rateable Value, School Rate, Population, number of Children of School Age (5-13), and Accomodation in Public Schools, in State-aided Schools (not-Public), in other Elementary Schools recognized as efficient, in Higher Class Public Schools, and in Higher Class Schools (not Public)".  
A further return is available for 1888, vol. LXXXVIII.
2. The Educational Year-Book, 1881, (London, 1881). Unfortunately this useful parents guide to the major secondary schools was published in 1879-82 and 1885 only.
3. British Parliamentary Papers, 1875, vol. LX, "Return respecting the secondary and higher class schools in each of the twelve Parliamentary burghs referred to in the Second Report of the Board of Education for Scotland (p. 35), stating the population of each burgh; and showing separately for boys' and girls' schools, the number of pupils which each school could accomodate; the average number of pupils on the roll for the school year closing in 1875; the average daily attendance, and also the average amount of the fees &c".
4. British Parliamentary Papers, 1897, vol. LXXI, "Return showing by Counties for each School District in Scotland, the Rateable Value, the School Rate, the Population, the Number of Children of School Age (5-14), and the Amount of Accomodation, and the Number in Average Attendance in Public Schools, State-aided Schools (Non Public), and other Elementary Schools, recognized as Efficient, Higher Class Public Schools, Higher Class Schools (Non-Public), Technical Schools under the Management of the School Board, and Technical Schools not under the Management of the School Board".  
British Parliamentary Papers, 1906, vol. LXXXVI, "List of Public Elementary Schools in England and Wales on 1 January 1906".  
Vols. LXXXVII-III, "Return of the Schools in England and Wales recognized on the 1st day of January 1906 as Non-Provided Public Elementary Schools".
5. Anderson, Education and Opportunity in Victorian Scotland, p. 143.
6. Ibid., p. 142.

## List of Abbreviations

C.A.	Chartered Accountant
GEB	General Examinations Board (of the Scottish C.A. societies)
IAAG	Institute of Accountants and Actuaries in Glasgow
ICAEW	Institute of Chartered Accountants of England and Wales
ICAS	Institute of Chartered Accountants of Scotland
SAA	Society of Accountants in Aberdeen
SAE	Society of Accountants in Edinburgh
SIA	Scottish Institute of Accountants
S.S.C.	Solicitor to the Supreme Courts
SSG	Social Status Group
W.S.	Writer to the Signet

# Selected Bibliography

## 1) MAJOR SOURCES OF BIOGRAPHICAL INFORMATION

### Manuscript

Society of Accountants in Edinburgh (Institute of Chartered Accountants of Scotland, 27 Queen Street, Edinburgh):

Agenda Book, 1894-1919  
Annual Reports and Accounts, 1902-26  
Council Sederunt and Minute Books, 1853-1928  
General Meetings Minute Books, 1854-1946  
Letter Books, 1877-1903  
Register of Apprentices, 1900-23  
Register of Examination Candidates, 1873-1906  
Register of Indentures, 1855-1941  
Register of Members, c1855-1923

General Register Office for Scotland (New Register House, Edinburgh):

Census Returns for Scotland, 1841-91  
Statutory Registers of Births, Deaths and Marriages for Scotland, 1855-present  
Old Parochial Records of Baptisms, Banns and Burials (mainly for Edinburgh and district)

Special Collections Department of Edinburgh University Library  
(George Square, Edinburgh):

Matriculation Registers of the University of Edinburgh, 1780-1914

The Faculty of Advocates (Advocates Library, Parliament House, Edinburgh):

Minute Books, 1843-1930

### Periodicals

The Accountant (London)

The Accountant's Magazine (Edinburgh)

The Scotsman (Edinburgh)

The Times (London)

### Directories - Local

Oliver and Boyd, New Edinburgh Almanac (Edinburgh)

Annual Post Office Directories of: Edinburgh and Leith, Glasgow, Dundee, Aberdeen, London.

### Occupational Directories and Reference Works



Accountants

Brown, R. A History of Accounting and Accountants (Edinburgh, 1905).

Index Juridicus: The Scottish Law List and Legal Directory (Edinburgh).

Scottish Chartered Accountants-Official Directory (from 1951 Institute of Chartered Accountants of Scotland Official Directory), (Edinburgh).

Society of Incorporated Accountants and Auditors, List of Members &c. (from 1904 The Incorporated Accountants Yearbook), (London).

Stewart, J. C. Pioneers of a Profession (Edinburgh, 1977).

Lawyers

Foster, J. Men-at-the-Bar. A Biographical Handlist (London, 1885).

Grant, Sir F. J. The Faculty of Advocates, 1532-1943 (Edinburgh, 1944).

Grant, Sir F. J. History of the Society of Writers to His Majesties Signet (Edinburgh, 1936).

Society of Writers to H.M. Signet Register of the Society of Writers to Her Majesties Signet (Edinburgh, 1983).

Clergymen

The Clergy List (London).

Lamb, J. A. The Fasti of the United Free Church of Scotland, 1900-1929 (Edinburgh, 1956).

Scott, H. Fasti Ecclesiae Scoticae. The Succession of Ministers in the Church of Scotland from the Reformation, new ed. (Edinburgh, 1915).

Medical

General Council of Medical Education and Registration of the United Kingdom. The Dentists Register (London).

The Medical Directory (formerly The London and Provincial Medical Directory until 1870), (London).

General Council of Medical Education and Registration of the United Kingdom. The Medical Register (London).

Armed and Foreign Services

Drew, R. (ed.) Commissioned Officers in the Medical Services of the British Army, 1660-1960 (London, 1968).

East India Register and Directory (from 1861 Indian Army and Civil Service List), (London).

O'Byrne, W. R. A Naval Biographical Dictionary (London, 1849).

Engineers

Bell, S. P. A Biographical Index of British Engineers in the Nineteenth Century (New York, 1975).

Commerce

Bassett, H. H. Men of Note in Finance and Commerce. A Biographical Business Directory (London, 1900-1).

Bourne's Insurance Directory (London).

Jeremy, D. J. Dictionary of Business Biography: A Biographical Dictionary of Business Leaders Active in Britain in the Period 1860-1980 (London, 1984-5).

The United Kingdom Stock and Sharebrokers Directory (London).

General

Eddington, A. Contemporary Biographies: Edinburgh and the Lothians at the Opening of the Twentieth Century (Edinburgh, 1904).

Findlay, J. Directory to Gentlemen's Seats, Villages &c. in Scotland (Edinburgh, 1843).

Scottish Biographies 1938 (London, 1938).

EducationalSchools - Scottish

Cargilfield Register, 1873-1927 (Leith, 1928).

Connell, E. O. (ed.) Merchiston Castle School Register, 1833 to 1962. 5th ed. (Edinburgh, 1962).

The Edinburgh Academy Register 1824-1914 and War Supplement (Edinburgh, 1921).

The Fettes College Register, 1870 to 1932 (Edinburgh, 1933).

George Heriot's School Roll of Honour 1914-19 (Edinburgh, 1921).

George Watson's College A Memorial Record of Watsonians who served in the Great War 1914-1918 (Edinburgh, 1920).

The Glenalmond Register 1847-1954 (Edinburgh, 1955).

The Loretto Register 1825 to 1925 (Edinburgh, 1927).

Royal High School of Edinburgh Roll of Honour, 1914-1918 (Edinburgh, 1920).

Watt, T. Aberdeen Grammar School Roll of Pupils 1795-1919 (Aberdeen, 1923).

Young, J. R. S. (ed.) Edinburgh Institution 1832-1932 (Edinburgh, 1933).

Schools - English

Charterhouse Register 1872-1910 (London, 1911).

Borwick, F. (ed.) Clifton College Annals and Register 1862-1925 (Bristol, 1925).

Christopher, H. S. King William's College Register, 1833-1904 (Glasgow, 1905).

Courtenay Welch, R. (ed.) The Harrow School Register 1801-1893 (London, 1894).

Pigg, C. H. Cheltenham College Register 1841-1951 (Cheltenham, 1953).

Wainwright, J. B. (ed.) Winchester College 1836-1906. A Register (Winchester, 1907).



Wellington College Register January 1859 to December 1973. 9th ed.  
(London, 1975).

### Universities

Addison, W. I. A Roll of the Graduates of the University of Glasgow From 31st December 1727 to 31st December 1897 (Glasgow, 1898).

Addison, W. I. The Matriculation Albums of the University of Glasgow From 1728 to 1858 (Glasgow, 1913).

Anderson, J. M. (ed.) The Matriculation Roll of the University of St Andrews 1747-1897 (Edinburgh, 1905).

Anderson, P. J. (ed.) Officers and Graduates of University and King's College Aberdeen 1495-1860 (Aberdeen, 1893).

Foster, J. Alumni Oxonienses. The Members of the University of Oxford 1715-1886 (later series, Oxford).

Johnston, W. Roll of the Graduates of the University of Aberdeen 1860-1900 (Aberdeen, 1906).

MacKenzie, J. E. (ed.) University of Edinburgh Roll of Honour 1914-1919 (Edinburgh, 1921).

Venn, J. A. Alumni Cantabrigienses, Part II From 1752 to 1900 (Cambridge, 1940).

Watt, J. A. Roll of the Graduates of the University of Aberdeen 1901-1925 (Aberdeen, 1935).

## 2) ACCOUNTANTS AND ACCOUNTANCY

A Guide to the Accountancy Profession (London: Gee & Co., 1895).

The Accountant's Student Journal (from 1886 The Accountant's Journal) (London).

Balfour-Melville, B. The Balfours of Pilrig (Edinburgh, 1907).

Begg, R. W. Interim Account of a Going Concern, some essays on the History of the Firm of Mann, Judd, Gordon and Co., C.A.'s Glasgow, 1817-1967 (Glasgow, 1967).

Briston, R. J. and Kedsle, M. K. M. "Professional Formation the case of Scottish Accountants - some corrections and some further thoughts", British Journal of Sociology 37 (1986).

British Parliamentary Papers. Report on the Judicial Statistics of Scotland. (annual 1868-1914).

British Parliamentary Papers. Return of the names, objects &c. of all Joint Stock Companies formed. Board of Trade.

Cases Decided in the Court of Session, Court of Justiciary and House of Lords 4th series. 20 (1892-3), No. 132.

The Chartered Accountants of Scotland. "Interdict Case". The Chartered Accountants of Scotland against the Corporation of Accountants Ltd. 1892-3. (Manuscript sheets in the Institute of Chartered Accountants of Scotland Collection, National Library of Scotland, Edinburgh).



- Cowan, J. J. From 1846-1932 (Edinburgh: By the Author, 1933).
- Crew, A. The Profession of an Accountant (London, 1925).
- Davidson, A. R. The History of the Faculty of Actuaries in Scotland, 1856-1956 (Edinburgh, 1956).
- Dicksee, L. R. The Student's Guide to Accountancy 1st and 2nd eds. (London, 1897 and 1907).
- Dunlop, A. B. G. "Scottish Chartered Accountants", The Scottish Genealogist 12 (1965).
- Garrett, A. A. History of the Society of Incorporated Accountants, 1885-1957 (Oxford, 1961).
- Gynther, R. Practising Accountants in Australia (Queensland, 1967).
- Harrison, A. SAE member admitted 1914. Interview 13 December 1984.
- Hopkins, L. The Hundredth Year; The Story of the Institute of Chartered Accountants of England and Wales (Plymouth, 1980).
- Hunter, A. T., C.A. "Rambling Reminiscences of an Old Edinburgh Citizen", The Weekly Scotsman (Oct-Dec. 1936, Edinburgh).
- Institute of Chartered Accountants of Scotland. A History of the Chartered Accountants of Scotland to 1954 (Edinburgh, 1954).
- The Incorporated Accountant's Journal (London).
- Kapadia, G. P. History of the Accounting Profession in India (New Delhi, 1973).
- McClelland, J. The Origin and Present Organization of the Profession of Chartered Accountants in Scotland (Glasgow, 1869).
- MacDonald, K. M. "Professional Formation: the case of Scottish Accountants", British Journal of Sociology 35 (1984).
- McDougall, E. H. V. Fifth Quarter-Century: Some Chapters in the History of the C.A.'s of Scotland (Edinburgh, 1980).
- Martin, J. The Accountant Profession: A Public Danger (Glasgow, 1896).
- Martin, J. The Accountant 'C.A.' Case. Was there a Misapplication of the Law (Glasgow, 1896).
- Martin, J. Did the Devil Win the Toss, or, The Lie Triumphant in the Law Courts: An Exposure (Glasgow, 1897).
- Martin, J. The Sanctification of the Lie. Grace, Grace Unto It. A Tribute to the Queens Sixty Years Reign (Glasgow, 1897).
- Martin, J. The Accountant Squabble: The Government and the C.A. Case, Were the Law Courts Bribed ? A Scathing Exposure (Glasgow, 1908).
- Maxtone-Graham, M. E. The Maxtones of Cultoquhey (Edinburgh, 1935).
- Murray, D. Chapters in the History of Bookkeeping, Accountancy and Commercial Arithmetic (Glasgow, 1930).
- Personal letter from an SAE member apprenticed 1907-12. 20 November 1984.
- Pixley, F. W. The Profession of a Chartered Accountant (London, 1885).
- Previts, G. J. and Merino, B. D. A History of Accounting in America (New York, 1979).

Privy Council. In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter (1889-90). (ICAS Collection, National Library of Scotland, Edinburgh. A slightly different copy is available in the Scottish Department of Edinburgh Central Library).

Privy Council. "Speeches by Counsel". In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter (1890). (Scottish Department of Edinburgh Central Library).

Privy Council. In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter (1896). (Scottish Department of Edinburgh Central Library).

Privy Council. "Speeches by Counsel". In the Matter of the Petition of the Scottish Institute of Accountants for Incorporation by Royal Charter (1896). (Scottish Department of Edinburgh Central Library).

Pryce-Jones, J. E. Accounting in Scotland. A Historical Bibliography (Edinburgh, 1974).

Registers of the Registrar of Companies for Scotland. (Scottish Record Office, West Register House, Charlotte Square, Edinburgh. BT.1 series).

Reports (annual) of the Accountant in Bankruptcy. (Scottish Record Office, West Register House, Charlotte Square, Edinburgh. CS.322 series).

Reports (annual) of the Accountant of Court. (Scottish Record Office, West Register House, Charlotte Square, Edinburgh. CS.322 series).

The Scottish Accountant (Glasgow).

Smith, W. H. From Constable to Commissioner (London, 1910).

Society of Writers to Her Majesties Signet. "Report of the Committee ... to consider the Details and report upon a Bill ... for the Appointment of an Accountant-General in the Court of Session" (1834). (Special Collections Department, Edinburgh University Library, George Square, Edinburgh).

Solomons, D. with Berridge, T. M. Prospectus for a Profession: The Report of the Long Range Enquiry into Education and Training for the Accountancy Profession (London, 1974).

Stacey, N. A. H. English Accountancy; A Study in Social and Economic History (London, 1954).

Transactions of the Chartered Accountants Students' Society of Edinburgh (Edinburgh).

Usher, Family of. The History of the Usher Family in Scotland (Edinburgh: By the Authors, 1956).

Walker, Rev. N. L. David MacLagan, F.R.C.E. (London, 1884).

Witty, R. A. How to become a Qualified Accountant (London, 1906).

Worthington, B. Professional Accountants (London, 1895).

Two other major journals on accountancy, The Accountant's Magazine and The Accountant have been listed in section 1 of the bibliography.



## 3) THE PROFESSIONS

- Barber, B. "Some Problems in the Sociology of the Professions", Daedalus 92 (1963).
- Ben-David, J. "Professions in the Class System of Present Day Societies", Current Sociology 12 (1963-4).
- Carr-Saunders, A. and Wilson, P. A. The Professions (London, 1933).
- Elliot, P. The Sociology of the Professions (London, 1972).
- Hickson, D. and Thomas, M. "Professionalization in Britain", Sociology 3 (1969).
- Holland, P. A. "A Strategic Approach to Occupational Developments Amongst Architects". Ph.D. Dissertation, University of Edinburgh, 1974.
- Hughes, E. C. "Professions", Daedalus 92 (1963).
- Jackson, J. A. (ed.) Professions and Professionalization (Cambridge, 1970).
- Johnson, T. J. Professions and Power (London, 1972).
- Lewis, R. and Maude, A. Professional People (London, 1952).
- Millerson, G. The Qualifying Associations: A Study of Professionalization (London, 1964).
- "The Outlook of the Professional Classes", The Spectator 63 (1889).
- Reader, W. J. Professional Men (London, 1966).
- Vollmer, H. M. and Mills, D. Professionalisation (New Jersey, 1966).

## 4) VOCATIONAL DECISION MAKING

- A Veteran Journalist. "Journalism as a Career", National Review 32 (1898-9).
- Atkinson, R. W. Popular Guide to the Professions (London, 1895).
- Cross, D. Choosing a Career (London, 1908).
- Devanant, F. What Shall My Son Be ? Hints to Parents (London, 1870).
- Devanant, F. Starting in Life: Hints to Parents on the Choice of a Profession or Trade for their Sons (London, 1881).
- Dickens, C. Bleak House (London, 1862).
- The Guardian. "Our Sons: Their Start in Life". (reprinted from The Guardian, 1903).
- Guide to the Government, Civil Service, East India Service, the Leading Professions, Scholarships &c. With Salaries from £80 to £500 a Year (London, n.d. c.1850).
- Gully, W. C. Careers for Our Sons: A Practical Handbook for Parents (Carlisle, 1904).
- Haystead, J. "Social Structure, Awareness Contexts and Processes of Choice", Sociological Review 19 (1971).
- Jones, H. Guide to the Professions and Business (London, 1898).
- Kelly College, Tavistock. On the Choice of a Profession (Oxford, 1891).



- MacLeane, D. "The Church as a Profession", National Review 33 (1899).
- Marsland, F. Occupations in Life (London, 1905).
- "Maxims by a Man of the World", Chambers Journal 4th series, 45.
- Mercator. Reasons of Failure and Roads to Success (Walsall, 1900).
- "On Relatives and Connections", Temple Bar 1 (1861).
- Open University. Occupational Structure and Placement (Milton Keynes, 1976).
- Orwell, G. The Road to Wigan Pier (London, 1937).
- Pechell, M. L. Professions for Boys and How to Enter Them (London, 1898).
- "The Professions versus Trade", The Spectator 75 (1895).
- "Prospects in the Professions", Cornhill Magazine n.s. 13-15 (1902-3).
- Roberts, K. "The Entry Into Employment", Sociological Review 16 (1968).
- Slocum, W. L. Occupational Careers (Chicago, 1966).
- The Student's Annual and Guide to Employment (Dublin, 1897-8).
- Timberley, S. R. and Gregory, A. M. "Some Factors Affecting the Career Choice and Career Perceptions of Sixth Form School Leavers", Sociological Review 19 (1971).
- Tozer, B. "The Unemployed Gentleman", National Review 49 (1907).
- What Shall I Be ? (London, 1900).
- "What to do With My Sons", Chambers Journal 4th series, 5 (1868).
- Williams, W. M. (ed.) Occupational Choice (London, 1974).

##### 5) SOCIAL MOBILITY, OCCUPATIONAL AND SOCIAL STRUCTURE

- Abrahamson, M., Mizruchi, E. H. and Hornung, C. A. Stratification and Mobility (New York, 1976).
- Anderson, G. Victorian Clerks (Manchester, 1976).
- Berent, J. "Fertility and Social Mobility", Population Studies 5 (1952).
- Besant, W. "The Upward Pressure", Scribner's Magazine 13 (1893).
- Blau, P. M. "The Flow of Occupational Supply and Recruitment", American Sociological Review 30 (1965).
- Blau, P. M. and Duncan, O. D. "Some Preliminary Findings on Social Stratification in the U.S.", Acta Sociologica 9 (1965).
- Blau, P. M. and Duncan, O. D. The American Occupational Structure (New York, 1967).
- Booth, C. The Occupations of the People: England, Scotland, Ireland 1841-81 (London, 1886).
- Boudon, R. Mathematical Structures of Social Mobility (London, 1973).
- Carlsson, G. Social Mobility and Class Structure (Lund, 1958).
- Clark, C. The Conditions of Economic Progress (London, 1957).

- Davidoff, L. and Hall, C. "The Architecture of Public and Private Life: English Middle Class Society in a Provincial Town, 1780-1850". In Fraser, D. and Sutcliffe, A. The Pursuit of Urban History (London, 1983).
- Duncan, O. D., Featherman, D. L. and Duncan, B. Socioeconomic Background and Achievement (New York, 1972).
- Erickson, C. British Industrialists: Steel and Hosiery, 1850-1950 (Cambridge, 1959).
- Featherman, D. L. and Hauser, R. M. Opportunity and Change (New York, 1978).
- Garnsey, E. "Occupational Structure in Industrial Societies", Sociology 9 (1975).
- Glass, D. (ed.) Social Mobility in Britain (London, 1954).
- Goldthorpe, J. H. Social Mobility and Class Structure in Modern Britain (Oxford, 1980).
- Goldthorpe, J. H. and Hope, K. The Social Grading of Occupations: A New Approach and Scale (Oxford, 1974).
- Goldthorpe, J. H., Lockwood, D., Bechhofer, F. and Platt, J. The Affluent Worker in the Class Structure (Cambridge, 1969).
- Goode, W. J. "Family and Mobility". In Bendix, R. and Lipset, S. M. (eds.) Class, Status and Power. 2nd ed. (London, 1967).
- Gray, R. Q. "Thrift and Working-Class Mobility in Victorian Edinburgh". In McLaren, A. A. (ed.) Social Class in Scotland: Past and Present (Edinburgh, 1976).
- Halmos, P. The Personal Service Society (London, 1970).
- Hall, R. H. Occupations and the Social Structure (London, 1969).
- Halsey, A. H. (ed.) Trends in British Society Since 1900 (London, 1972).
- Heath, A. Social Mobility (London, 1981).
- Hodge, R. W., Treiman, D. and Rossi, P. H. "Occupational Prestige in the U.S.", American Journal of Sociology 70 (1964).
- Hodge, R. W., Treiman, D. and Rossi, P. H. "A Comparative Study of Occupational Prestige". In Bendix, R. and Lipset, S. M. (eds.) Class, Status and Power (New York, 1966).
- Hope, K. (ed.) The Analysis of Social Mobility: Methods and Approaches (Oxford, 1972).
- Kaeble, H. Historical Research on Social Mobility (London, 1977).
- Kahl, J. A. The American Class Structure (New York, 1957).
- Lawton, R. (ed.) The Census and Social Structure (London, 1978).
- Lewis, R. and Maude, A. The English Middle Classes (London, 1949).
- Lipset, S. M. and Bendix, R. Social Mobility in Industrial Society (Berkeley<sup>B</sup>, 1959).
- Lloyd Warner, W. Social Class in America: The Evaluation of Status (New York, 1960).
- Lockwood, D. The Blackcoated Worker: A Study in Class Consciousness (London, 1958).



- Marsh, D. C. The Changing Social Structure of England and Wales, 1871-1951 (London, 1958).
- Marsh, R. M. "Values, Demand and Social Mobility", American Sociological Review 28 (1963).
- Matras, J. "Differential Fertility, Intergenerational Occupational Mobility and Change in the Occupational Distribution", Population Studies 15 (1961).
- Millar, R. The New Classes (London, 1966).
- Morris, R. J. "The Middle Class and the Property Cycle during the Industrial Revolution". In Smout, T. C. (ed.) The Search for Wealth and Stability (London, 1979).
- Musgrove, F. The Migratory Elite (London, 1963).
- Parry, N. and J. "Social Closure and Collective Social Mobility". In Scase, R. (ed.) Industrial Society: Class Cleavage and Control (London, 1977).
- Payne, G. "Occupational Transition in Advanced Industrial Societies", Sociological Review n.s. 25 (1977).
- Payne, G. Ford, G. and Robertson, C. "Changes in Occupational Mobility in Scotland", Scottish Journal of Sociology 1 (1977).
- Perkin, H. The Origins of Modern English Society, 1780-1880 (London, 1969).
- Perucci, C. C. "Social Origins, Mobility Patterns and Fertility", American Sociological Review 32 (1967).
- Preston, S. H. "Differential Fertility, Unwanted Fertility and Recent Trends in Occupational Achievement", American Sociological Review 39 (1974).
- Reid, I. Social Class Differences in Britain: A Sourcebook (London, 1977).
- Ridge, J. M. Mobility in Britain Reconsidered (Oxford, 1974).
- Rogoff, N. Recent Trends in Occupational Mobility (New York, 1953).
- Sibley, E. "Some Demographic Clues to Stratification", American Sociological Review 7 (1942).
- Sobel, M. E. "Social Mobility and Fertility Revisited", American Sociological Review 50 (1985).
- "Social Ambitions", Blackwood's Magazine 101 (1867).
- Sorokin, P. Social Mobility (New York, 1927).
- Sorokin, P. Social and Cultural Mobility (New York, 1964).
- Taylor, L. Occupational Sociology (London, 1968).
- Treiman, D. J. Occupational Prestige in Comparative Perspective (New York, 1977).
- Westergaard, J. and Resler, H. Class in a Capitalist Society (London, 1975).
- Zweig, F. The Worker in an Affluent Society (London, 1961).



## 6) FERTILITY, MORTALITY AND NUPTIALITY

- A Bachelor. "On Some Impediments to Marriage", Fraser's Magazine 76 (1867).
- "A Bachelors Protest", Chamber's Journal 15 (1861).
- Ansell, C. "On the Rate of Mortality". In Benjamin, B. Rates of Mortality (Farnborough, 1973).
- Banks, J. A. Prosperity and Parenthood (London, 1965).
- Banks, J. A. Victorian Values: Secularism and the Size of Families (London, 1981).
- Brightfield, M. F. Victorian England in its Novels, 1840-1870 (Los Angeles, 1968).
- British Parliamentary Papers. Censuses of Scotland, 1851-1921.
- British Parliamentary Papers. Supplements to the Thirty-Eighth and Fourty-Eighth Detailed Annual Reports of the Registrar General of Births, Deaths and Marriages in Scotland (1895 and 1906).
- "The Decline of Marriage", Westminster Review 135 (1891).
- Flinn, M. (ed.) Scottish Population History (Cambridge, 1977).
- Freedman, R. "The Sociology of Human Fertility", Current Sociology 10 (1961).
- Hawthorn, G. The Sociology of Fertility (London, 1970).
- Hollingsworth, T. H. "The Demography of the British Peerage", Population Studies 18 (1964).
- "Keeping Up Appearances", Cornhill Magazine 4 (1861).
- Stevenson, T. H. C. "The Fertility of the Various Social Classes in England and Wales from the Middle of the Nineteenth Century to 1911", Journal of the Royal Statistical Society 83 (1920).
- Stutfield, H. E. M. "Celibacy and the Struggle to Get On", Blackwood's Magazine 156 (1894).
- Szreter, S. R. S. "The Decline of Marital Fertility in England and Wales, 1870-1914. Ph.D. Dissertation, University of Cambridge, 1983.
- "Why are Women Redundant ?", National Review 14 (1862).

## 7) EDUCATION

- Anderson, R. D. Education and Opportunity in Victorian Scotland (Oxford, 1983).
- Archer, R. L. Secondary Education in the Nineteenth Century (Cambridge, 1921).
- British Parliamentary Papers. Report of the Commissioners appointed to Inquire into the Education given in the Schools in England (1867-8).
- British Parliamentary Papers. Reports of the Commissioners appointed to Inquire into the Endowed Schools and Hospitals (Scotland) (annual 1873-5).
- British Parliamentary Papers. Return respecting the Secondary and Higher Class Schools in each of the twelve Parliamentary Burghs of Scotland (1875).
- British Parliamentary Papers. Returns Showing by Counties for each School District in Scotland Accomodation in Schools (1880, 1887, 1897).

British Parliamentary Papers. List of Public Elementary Schools in England and Wales on 1 January 1906 (1906).

British Parliamentary Papers. Return of the Schools in England and Wales recognized on 1 January 1906 as Non-Provided Public Elementary Schools (1906).

Craigie, J. A Bibliography of Scottish Education Before 1872 (London, 1970).

Craigie, J. A Bibliography of Scottish Education, 1872-1972 (London, 1974).

The Educational Year-Book 1881 (London, 1881).

Grant, A. The Story of the University of Edinburgh (London, 1884).

Himmelweit, H. T. "Social Status and Secondary Education". In Glass, D. (ed.) Social Mobility in Britain (London, 1954).

Law, A. Education in Edinburgh in the Eighteenth Century (London, 1965).

Logan Turner, A. (ed.) History of the University of Edinburgh, 1883-1933 (Edinburgh, 1933).

Magnusson, M. The Clackan and the Slate: The Story of Edinburgh Academy (London, 1974).

"Middle Class Education in England", Cornhill Magazine 10 (1864).

Musgrove, F. "Middle Class Education and Employment in the Nineteenth Century", Economic History Review, 2nd series, 12 (1959-60).

Musgrove, F. "Middle Class Education and Employment in the Nineteenth Century: A Rejoinder", Economic History Review, 2nd series, 14 (1961-2).

Perkin, H. "Middle Class Education and Employment in the Nineteenth Century: A Critical Note", Economic History Review, 2nd series, 14 (1961-2).

The Public Schools Year Book (London).

Sanderson, M. The Universities and British Industry 1850-1970 (London, 1972).

Scotland, J. The History of Scottish Education (London, 1969).

Staunton, H. The Great Schools of England (London, 1865).

Steven, W. History of George Heriot's Hospital. 3rd ed. (Edinburgh, 1872).

Steven, W. The History of the High School of Edinburgh (Edinburgh, 1849).

Strong, J. A History of Secondary Education in Scotland (Oxford, 1909).

Thompson, J. A History of Daniel Stewart's College, 1855-1955 (Edinburgh, 1955).

Waugh, H. L. (ed.) George Watson's College, 1724-1970 (Edinburgh, 1970).

## 8) EDINBURGH - SCOTLAND

Bell, W. A Dictionary and Digest of the Law of Scotland (Edinburgh, 1861).

Bone, J. Edinburgh Revisited (London, 1911).

Checkland, S. and O. Industry and Ethos. Scotland 1832-1914 (London, 1984).

Cockburn, H. Memorials of His Time (Edinburgh, 1856).

Cockburn, H. T. The Journal of Henry Cockburn being a Continuation of the Memorials of His Time (Edinburgh, 1874).



- Gordon, G. "The Status Areas of Edinburgh: A Historical Analysis". Ph.D. Dissertation, University of Edinburgh, 1971.
- Grant, J. Cassell's Old and New Edinburgh: Its History, its People and its Places (London, 1882).
- Gray, R. Q. The Labour Aristocracy in Victorian Edinburgh (Oxford, 1976).
- Groome, F. H. Ordnance Gazetteer of Scotland (London, 1885).
- Heiton, J. The Castes of Edinburgh. 3rd ed. (Edinburgh, 1861).
- Institute of Public Administration. Studies in the Development of Edinburgh (London, 1939).
- Keith, A. Edinburgh of Today (Edinburgh, 1908).
- Lockie, K. F. Picturesque Edinburgh (Edinburgh, 1899).
- Lorimer, J. A Handbook of the Law of Scotland. 3rd ed. (Edinburgh, 1873).
- McDowall, T. and W. McDowall's New Guide in Edinburgh (Edinburgh, 1849).
- Phillipson, N. T. and Mitchison, R. (eds.) Scotland in the Age of Improvement: Essays in Scottish History in the Eighteenth Century (Edinburgh, 1970).
- Saunders, L. J. Scottish Democracy, 1815-40: The Social and Intellectual Background (Edinburgh, 1950).
- Shaw, J. S. The Management of Scottish Society 1707-64 (Edinburgh, 1983).
- Smith, C. J. Historic South Edinburgh (Edinburgh, 1978-9).
- Smout, T. C. A History of the Scottish People 1560-1830 (London, 1969).
- Youngson, A. J. The Making of Classical Edinburgh (Edinburgh, 1966).

#### 9) WORKS USEFUL IN DATA PREPARATION AND ANALYSIS

- Balán, J., Browning, H. L., Jelin, E. and Litzler, L. "A Computerized Approach to the Processing and Analysis of Life Histories Obtained in Sample Surveys", Behavioural Science 13 (1969).
- Bartholomew, J. (ed.) Gazetteer of the British Isles: Statistical and Topographical (Edinburgh, 1887).
- Blalock, H. M. Social Statistics (New York, 1960).
- Dyos, H. J. (ed.) The Study of Urban History (London, 1968).
- Floud, R. An Introduction to Quantitative Methods for Historians (London, 1973).
- Morris, R. J. "Property Titles and the use of British Urban Poll Books for Social Analysis", Urban History Yearbook (1983).
- Morris, R. J. "The Leeds Middle Class, 1820-1850". End-of-Grant Report to the SSRC. 1983 (Grant no. b/00/24/003/1).
- Nie, N. H., Hull, C. H., Jenkins, J. G., Steinbrenner, K. and Bent, D. H. Statistical Package for the Social Sciences. 2nd ed. (New York, 1975).
- Wrigley, E. A. (ed.) Nineteenth-Century Society: Essays in the Use of Quantitative Methods for the Study of Social Data (Cambridge, 1972).
- Zeller, R. A. and Carmines, E. G. Statistical Analysis of Social Data (Chicago, 1978).